

Sustainability report

Spyrosoft Group 2024

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1. GENERAL INFORMATION

1.1. BASIS FOR THE PREPARATION OF THE SUSTAINABILITY STATEMENT

BP-1 – General basis for preparation of sustainability statements

BP-2 – Disclosures in relation to specific circumstances

The Spyrosoft Capital Group is not required to prepare a sustainability report under the provisions of the Accounting Act or any other regulations.

Nevertheless, the Group has voluntarily prepared this report. This report has been prepared in a consolidated form.

As part of preparing this report, all entities controlled (directly or indirectly) by Spyrosoft S.A. were included in the scope of data and disclosures. This means that, for the purpose of sustainability reporting, no consolidation exemptions were applied due to the immateriality of certain activities of companies within the Spyrosoft Group, to the extent that such exemptions were applied in financial reporting. None of the subsidiaries included in the financial reporting consolidation was arbitrarily excluded from sustainability reporting consolidation.

This report was prepared based on the European Sustainability Reporting Standards (ESRS); however, the Issuer does not declare full compliance with ESRS. In particular, this report does not present the calculation of Scope 3 carbon footprint (i.e., within the value chain) or disclosures related to the Taxonomy referred to in Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

Data points referenced in the ESRS that are included in this statement are presented for the first time and relate to data for the year 2024. No comparative data for 2023 is provided.

The Spyrosoft Capital Group includes companies whose scale of operations ranges from a few employees to nearly 200 people (the Parent Company). Thus, it should be noted that sustainability issues, including strategic approach and management of initiatives related to sustainability, are recognized centrally at the level of two key companies of the Spyrosoft Group, i.e., the Parent Company and Spyrosoft Solutions S.A. At the same time, the scope of sustainability-related activities covers all subsidiaries within the Spyrosoft Capital Group.

As a rule, the subsidiaries do not conduct activities that would be particularly significant (i.e., disproportionate to their employment share) in terms of social, employee, environmental, human rights, anti-corruption, or climate issues. The exception is the subsidiary Codibly, which operates in the RES and e-mobility sectors and thus has a disproportionately (compared to the scale of its operations) greater impact on the Spyrosoft Group's environmental footprint in terms of climate change mitigation.

Unless otherwise stated, the information and data presented in this report refer to the Spyrosoft Capital Group. This report applies to the Group's value chain both upstream and downstream in specifically indicated disclosures.

The Issuer has not adopted its own definitions of short-, medium-, and long-term time horizons. Accordingly:

- Short-term refers to the reporting period in the company's financial statements;
- Medium-term refers to the period from the end of the short-term reporting period up to five years;
- Long-term refers to a period longer than five years.

This statement is the first sustainability statement prepared based on the ESRS, therefore there are no changes in the preparation or disclosures of sustainability information, nor any reporting errors in prior reporting periods.

In this sustainability report, the Issuer has included ESRS-related disclosures by referencing the following:

- Information about management and supervisory board members, including experience in sectors, products, and geographic areas, available on the Company's website under the Investor Relations section: <https://spyro-soft.com/pl/relacje-inwestorskie#spyrosoft>
- The full text of the Remuneration Policy for Management and Supervisory Board members of Spyrosoft S.A., available at: <https://spyro-soft.com/wp-content/uploads/2022/09/polityka-wynagrodzen-czlonkow-rn-i-zarzadu-spyrosoft.pdf>
- Information about the functioning of the Management Board, Supervisory Board, and Audit Committee, as disclosed in the 2024 Spyrosoft Group Activity Report, Sections 9.4.1, 9.4.2, and 9.4.3.
- The full text of the Environmental Policy of Spyrosoft Ltd is available on the Parent Company's corporate website: <https://spyro-soft.com/environmental-sustainability>

1.2. ESTIMATION OF THE VALUE CHAIN AND SOURCES OF UNCERTAINTY AND ESTIMATES

Information regarding the scope of value chain estimations as well as the sources of uncertainty in these estimations and results is disclosed together with the respective ESRS thematic areas in the following sections of this statement.

In particular, consideration should be given to data on Scope 1 and Scope 2 carbon footprint emissions, which are based on a number of assumptions resulting from the calculation and recording principles set out in The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

Estimates and forecasts concerning the future are also subject to uncertainty.

1.3. MANAGEMENT BOARD AND SUPERVISORY BOARD

GOV-1 – The role of the administrative, management and supervisory bodies

1.3.1. MANAGEMENT BOARD

As of December 31, 2024, and the date of publication of this report, the Management Board consists of the following four individuals:

- Konrad Weiske – President of the Management Board
- Wojciech Bodnaruś – Member of the Management Board
- Sebastian Łękawa – Member of the Management Board
- Sławomir Podolski – Member of the Management Board

There were no changes to the composition of the Management Board in 2024.

None of the Management Board Members were appointed as employee representatives. The average ratio of women (0) to men (4) among management personnel in 2024 was 0%. For the calculation of this ratio, the numerator includes all women holding management functions in 2024, and the denominator includes all men holding management functions during the respective periods of the Board's composition. Information on the experience of individual management members related to sectors, products, and geographical scope of the Spyrosoft Group is available on the Company's website: [Investor Relations - Spyrosoft](#)

Information on the operational principles of the Company's Management Board is presented in the Spyrosoft Group 2024 Activity Report, Section 9.4.1 "Management Board".

1.3.2. SUPERVISORY BOARD

As of January 1, 2024, the Supervisory Board of the Company consisted of the following individuals:

- Piotr Budzyński – Member of the Supervisory Board
- Tomasz Krześniak – Member of the Supervisory Board
- Krzysztof Kuliński – Member of the Supervisory Board
- Andrew Radcliffe – Member of the Supervisory Board
- Jacques Lague – Member of the Supervisory Board.

On February 5, 2024, the Company received a resignation letter from Mr. Jacques Lague, effective January 31, 2024, resigning from his role as Member of the Supervisory Board. On February 15, 2024, Mr. Erik de Haas was appointed to the Supervisory Board via co-optation.

As of December 31, 2024, the Supervisory Board consisted of:

- Piotr Budzyński – Member of the Supervisory Board
- Tomasz Krześniak – Member of the Supervisory Board
- Krzysztof Kuliński – Member of the Supervisory Board
- Andrew Radcliffe – Member of the Supervisory Board
- Erik de Haas – Member of the Supervisory Board.

None of the Supervisory Board members were appointed as employee representatives. The average ratio of women (0) to men (5 or 4, depending on the period) among supervisory personnel in 2024 was 0%. For the purposes of the calculation, the numerator includes all women performing supervisory functions in 2024, and the denominator includes all men performing supervisory functions during the respective periods of the Supervisory Board's composition.

Information about the experience of individual supervisory members in relation to sectors, products, and geographical areas of the Spyrosoft Group is available on the Company's website: [Investor Relations - Spyrosoft](#)

Information about the operating principles and competencies of the Supervisory Board are included in the Spyrosoft Group 2024 Activity Report, Section 9.4.2 "Supervisory Board".

Based on submitted statements as of the end of 2024 and on the report's date, Tomasz Krześniak, Krzysztof Kuliński, and Piotr Budzyński meet the independence criteria as defined in Article 129(3) of the Act on Statutory Auditors and in the Best Practices of WSE Listed Companies. Accordingly, the percentage of independent members on the Supervisory Board as of December 2024 and on the report's date was 60%, calculated as the ratio of independent members to total Supervisory Board members.

1.3.3. AUDIT COMMITTEE

By Resolution No. 2 dated December 2, 2021, acting pursuant to Article 128(1) of the Act on Statutory Auditors, the Supervisory Board established an Audit Committee within the Company, consisting of three (3) members.

As of December 31, 2024, and the publication date of this report, the members of the Audit Committee are:

- Tomasz Krześniak – Chair of the Audit Committee
- Krzysztof Kuliński – Member of the Audit Committee
- Piotr Budzyński – Member of the Audit Committee

As part of its oversight responsibilities, the Audit Committee identifies and analyzes existing risk areas in the Company and reviews the processes for their verification.

Information regarding the operating rules and competencies of the Audit Committee is included in the Spyrosoft Group 2024 Activity Report, Section 9.4.3 "Audit Committee".

1.4. MANAGEMENT OF SUSTAINABILITY ASPECTS

GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

Within the Spyrosoft Group, the key role in managing sustainability aspects is played by the Management Board of the Parent Company, which is responsible for defining strategic directions related to sustainability topics at the Group level and for approving key policies in this area.

One of the Management Board members of a subsidiary (Spyrosoft Solutions S.A.) is appointed to oversee the implementation of sustainability requirements. Their responsibilities include, among others, monitoring progress and executing sustainability initiatives. Additionally, responsibility for managing specific aspects of sustainability has been integrated into the organization's structure. A dedicated Compliance Officer is responsible for identifying requirements, ensuring implementation and oversight, and reporting progress to the Management Board of Spyrosoft Solutions S.A., and ultimately to the Parent Company's Management Board during management reviews. The selection of Spyrosoft Solutions S.A. as the entity responsible for implementing and coordinating these actions was driven by its resources and competencies, particularly in quality management, including implementation of ISO-compliant management systems, which facilitates compliance with regulatory obligations and disclosure requirements.

The core sustainability framework — such as policies, codes, and other key internal regulations — is developed at the Parent Company level with the participation of Spyrosoft Solutions S.A. These regulations are then, or will be (in the case of new regulations), consulted with representatives of other subsidiaries during the implementation process and adapted locally — with consideration for national legal requirements — or introduced in a unified format across all Group entities. As part of regular management reviews, the effectiveness of undertaken actions is assessed in relation to identified risks and opportunities, and decisions are made about further courses of action. This model enables effective oversight of sustainability-related processes and ensures compliance with applicable regulations and the strategic goals of the Spyrosoft Group. Initiatives in this area are implemented at the Group level based on an agreed informal approach and ongoing collaboration between companies.

In addition, once the implementation phase concludes, sustainability topics are planned to be integrated into the existing internal audit procedure in future reporting periods. The aim of this step is to provide an independent assessment of the functioning and effectiveness of individual elements of the organization — including in the context of executing the sustainability strategy. A detailed audit scope will be developed as part of a specific audit program and plan.

Expertise in sustainability is ensured for the management and supervisory bodies through ongoing cooperation with an external advisor, who supports the identification of requirements and regulatory changes related to sustainability. The preparation process for sustainability reporting was initiated through training for key individuals responsible for managing various sustainability aspects within the organization. In addition, selected members of the governing bodies are involved in approving key policies/codes and in reviewing the results of undertaken sustainability initiatives. These actions enable the organization's governing bodies to make informed decisions and effectively oversee sustainability-related areas.

The Management Board of the Parent Company is informed about significant impacts, risks, and opportunities related to sustainability, especially through periodic management review reports. These reports are delivered by the Compliance Officer, who presents a sustainability risk matrix and progress on implemented policies and actions. Additionally, sustainability-related issues are discussed during Management Board meetings, where decisions regarding these topics are made. Activities and initiatives related to sustainability aspects across the Spyrosoft Group are led by designated subject matter experts, who are responsible for executing initiatives and actions, as well as managing the associated risks and opportunities in compliance with legal regulations and the business principles adopted by the organization.

In 2024, the Management Board of Spyrosoft assigned roles and responsibilities for executing sustainability-related actions, in line with regulatory requirements. The organization's risk management process includes evaluating risks in environmental, social, and corporate governance aspects, which, alongside the corporate risk register, are periodically compiled and presented to the Management Board of the Parent Company. This data forms the basis for making decisions on risk management priorities and planning actions to minimize potential negative impacts. In 2024, the Management Board did not yet use sustainability reports in decision-making related to major transactions. Establishing appropriate roles and a formal sustainability reporting structure represents a step toward integrating these elements in the future — particularly considering the acquisition-driven aspect of the Spyrosoft Capital Group's strategy.

During 2024, the Spyrosoft Management Board addressed the following key sustainability issues:

- analysis and mitigation of risks related to compliance with sustainability regulations;
- establishment of roles and responsibilities for implementing sustainability actions at the Capital Group level;
- Stakeholder analysis (internal and external) and their expectations regarding sustainability issues;
- Implementation of a data collection methodology to assess greenhouse gas emissions within the Spyrosoft Group;
- Supply chain risk management.

These issues were discussed during management reviews, and corresponding actions were initiated based on analysis outcomes and recommendations. The main actions identified include conducting a double materiality assessment, further analysis and implementation of requirements (including key policies), securing necessary resources for action execution, consolidating data for the sustainability report, controlling identified risks, and establishing sustainability initiatives for 2025.

Separately, specific sustainability matters (including management of material impacts, risks, and opportunities) in 2024 were assigned to individual management personnel according to the competency structure in force at the level of the Parent Company's Management Board. The Supervisory Board of the Company exercises ongoing supervision over the Company's activities in all areas, taking into account significant impacts, risks, and opportunities related to sustainability issues.

1.5. REMUNERATION POLICY AND INCENTIVE PROGRAM

GOV-3 – Integration of sustainability-related performance in incentive schemes

At Spyrosoft, the Remuneration Policy for members of the Management Board and the Supervisory Board of Spyrosoft S.A. has been adopted by the General Meeting. The document defines the conditions, remuneration system, and compensation practices applied by the Company with respect to the Management Board and Supervisory Board members.

The remuneration policy does not include any linkage between compensation amounts and the achievement of environmental, social, or governance (ESG) goals.

The full text of the policy is available on the Company's website:

<https://spyro-soft.com/wp-content/uploads/2022/09/polityka-wynagrodzen-czlonkow-rn-i-zarzadu-spyrosoft.pdf> (Polish)

The Company also has an incentive program, described below.

By resolution of the Ordinary General Meeting of Spyrosoft S.A. held on June 23, 2022, as amended by the resolution of the Ordinary General Meeting on June 29, 2023, an Incentive Program was established in the Company. This included a conditional increase of the Company's share capital with the complete exclusion of pre-emptive rights for existing shareholders, related to the issuance of Series G bearer shares and Series A registered subscription warrants — also with full exclusion of pre-emptive rights. The Incentive Program is based on both financial and non-financial performance criteria achieved in specific financial years from the year ending December 31, 2022, through the year ending December 31, 2025. For the purpose of the program, the Company will issue no more than 33,700 subscription warrants, entitling the holders to subscribe for no more than 33,700 Series G bearer shares. Key employees and collaborators of the Company, listed in a resolution by the Supervisory Board, are eligible to participate. The goal of the program is to create mechanisms that motivate employees and collaborators to implement the Company's strategy, act in the interests of the Company and its shareholders, and strengthen their long-term association with the Company, ultimately contributing to its stable growth in value. In connection with the adoption of the program, the Company conditionally increased its capital by PLN 3,370.

As of the publication date of this report, no shares under the above-mentioned program have been granted.

Analogous programs have been adopted in selected subsidiaries of the Issuer.

Additionally, within Spyrosoft S.A., there exists one option agreement forming part of the incentive plan. This agreement is with a partner cooperating with the Company and entitles the partner to purchase, in the years 2022–2028, shares in Spyrosoft S.A. in a number not exceeding 1% of the share capital of Spyrosoft S.A.

The eligibility criteria for receiving Company shares under the Incentive Program are not linked to the implementation of sustainability-related initiatives by the Spyrosoft Group.

1.6. DUE DILIGENCE PROCESS

GOV-4 – Statement on due diligence

The organization does not have a separate due diligence procedure in place specifically for managing sustainability aspects. However, due to the integrated management system implemented in the company responsible for deploying sustainability requirements, elements of the due diligence concept have been embedded. The implementation and maintenance of quality management systems compliant with ISO standards, such as ISO 9001, require not only the fulfillment of formal requirements but also the application of due diligence principles at all operational levels of the organization. Due diligence involves a conscious, systematic, and responsible approach to process execution, applying a risk-based approach, ongoing process monitoring, and continuous improvement.

Within the implemented quality management system, a process-based approach is key — where each process is planned, monitored, and improved. Applying due diligence means setting goals and indicators for each process, using appropriate oversight and risk assessment tools, and documenting decisions and actions in a way that enables traceability and analysis.

Additionally, in line with the risk-based approach, the organization continuously identifies, assesses, and monitors risks and opportunities within its operational areas.

Due diligence also includes ensuring compliance with applicable laws, industry regulations, and client requirements, as well as maintaining relevant internal policies and procedures, keeping reliable documentation, ensuring transparency of actions, and conducting audits and reviews.

The organization also applies processes that promote proactive identification and elimination of nonconformities, and mechanisms for continuous learning and improvement, such as initiating corrective and preventive actions or applying the "lessons learned" approach.

Below is a summary of due diligence process elements included in this sustainability statement:

Core elements of the due diligence process	Sections in the sustainability statement
Incorporation of due diligence in corporate governance, strategy, and business model	1.6 Due Diligence Process
Engagement with stakeholders affected by the entity, at all key stages of the due diligence process	1.11 Stakeholder Engagement
Identification and assessment of adverse impacts	1.12 Double Materiality Assessment 1.13 Impacts, Risks, and Opportunities and Their Management Process
Taking action to mitigate identified adverse impacts	2.1 Identified Material Impacts, Risks, and Opportunities 3.1.2 Material Impacts, Risks, and Opportunities Related to Own Workforce 3.2.1 Material Impacts, Risks, and Opportunities Related to Workers in the Value Chain 3.3.1 Material Impacts, Risks, and Opportunities Related to Consumers and End Users 3.4.1 Corporate Culture and Policies Related to Business Conduct 3.4.4 Anti-Corruption 3.4.5 Supplier Relationship Management
Monitoring the effectiveness of due diligence efforts and providing appropriate information	1.4 Management of Sustainability Aspects

1.7. RISK MANAGEMENT IN THE SUSTAINABILITY REPORTING PROCESS

GOV-5 – Risk management and internal controls over sustainability reporting

The Company operates an internal control and risk management system that focuses on ensuring operational efficiency, the reliability of financial reporting, and sustainability, as well as compliance with applicable laws. Given the nature and scale of the Company's operations, it is not considered appropriate to establish a separate unit dedicated solely to internal control.

The internal control and risk management system, with respect to the sustainability reporting process, takes into account quality requirements set out in current legal regulations governing sustainability reporting.

The Quality Department is responsible for ensuring compliance with regulations and standards, and for overseeing the preparation of the sustainability report.

In preparing sustainability reporting, the approach to risk assessment mirrors that used in financial reporting. This stems from the overall purpose of sustainability reporting, which is to enable users to understand the organization's impacts, risks, and opportunities related to sustainability.

As a result, the priority in preparing sustainability reporting is to provide a true and complete picture of the Spyrosoft Group's situation. This priority is met by presenting users with all relevant information that can be reasonably expected to influence decisions made based on the entity's sustainability statement.

Accordingly, the key risks identified in the area of sustainability reporting include the risk of inconsistency in methodologies used for calculating indicators, the occurrence of calculation errors, inconsistencies in the scope and quality relative to the ESRS disclosure requirements, as well as the risk of technical mistakes and human errors in aggregating data and preparing numerical values and indicators presented in the report.

The Issuer undertakes the following actions to mitigate these risks:

- Standardizing data collection rules across different operational areas,
- Harmonizing definitions used in various data points,
- Standardizing calculation methodologies,
- Verifying data using spreadsheet formulas to check completeness in individual data sets,
- Reviewing locally prepared data by area owners at the level of the sustainability reporting coordination team and by an external advisor,
- Conducting internal control procedures to verify consistency of ESRS data point disclosures.

This sustainability report has not been subject to external assurance, due to the voluntary nature of the disclosures. However, the Company declares that this report was prepared with due diligence and in accordance with the best of its knowledge.

Responsibility for the data presented in the sustainability report lies with the respective organizational units that manage the relevant areas on an ongoing basis. The data used to compile this report comes from source documents and materials containing both descriptive and numerical information. The Group applies consistent rules for aggregating various data categories, both in sustainability reporting and in other materials provided to shareholders.

The final review and approval of the sustainability report is carried out by the Management Board of the Parent Company.

1.8. SPYROSOFT GROUP'S BUSINESS STRATEGY

In 2024, the Spyrosoft Group continued to implement the strategy adopted in 2022 and revised in 2023, covering the years 2022–2026. The main assumptions of this strategy include:

- Revenue growth of approximately 25–35% annually
- EBITDA margin in the range of 11–14%
- Increase in the number of employees and collaborators in the Group to 3,000 people

- Growth through acquisition of new clients and cross-selling
- Growth through acquisitions of companies with competencies new to the Group
- Opening of new R&D centers abroad, including in the Far East

In the past year, the Spyrosoft Group fulfilled the assumptions of its strategy implementation in the following way: revenue growth (resulting from an increase in the number of new clients and the development of existing ones in the Group's portfolio) by 12% compared to 2023, EBITDA margin of 12.2%, total number of people working with the Group at the end of 2024: 1,740. During the financial year, the Group acquired a majority stake in Codibly S.A. and established a new company – Spyrosoft Nordics AS.

1.9. SUSTAINABILITY STRATEGY

The organization is currently at an early stage of developing its sustainability strategy. Activities are underway to identify requirements and implement key processes necessary for further shaping the organization's approach to environmental, social, and governance (ESG) factors. The sustainability strategy will be expanded after completing the analysis phase to ensure compliance with applicable legal standards and stakeholder expectations.

As part of the implementation phase, the organization is currently focused on:

- Mapping regulatory requirements and identifying key risks and opportunities in the context of sustainability,
- Analyzing current organizational practices and their impact on the environment, society, and governance structure,
- Building internal awareness through stakeholder engagement,
- Identifying the needs and expectations of key stakeholders through regular dialogue,
- Establishing non-financial reporting frameworks aligned with current guidelines (e.g., CSRD, ESRS),
- Selecting indicators and objectives that align with the organization's business strategy,
- Assessing the organization's readiness to implement long-term sustainability initiatives.

1.10. BASIC INFORMATION ABOUT THE GROUP'S OPERATIONS

SBM-1 – Strategy, Business Model and Value Chain

1.10.1. SUBJECT OF SPYROSOFT GROUP'S OPERATIONS

Spyrosoft is a company founded in 2016 in Wrocław, operating in the IT industry, focused on delivering digital solutions. As part of its service portfolio, Spyrosoft creates comprehensive software development solutions — from embedded systems to high-level cloud-based systems. Spyrosoft offers end-to-end project execution, where the company's specialists manage the project and its requirements, design the architecture, and develop the programming layer.

Spyrosoft provides custom software development services tailored to the client's needs and specifications. The company supports clients throughout the entire lifecycle — from product concept and technology selection, through architectural design and implementation, to maintenance and ongoing development. Spyrosoft mainly serves clients from the following industries: finance, automotive, Industry 4.0, media and entertainment, telemedicine, HR and education, geospatial services, and robotics. Thanks to its industry-specific experience, the client receives not only a technical solution but also consulting support in the selection of IT solutions best suited to the specific requirements and regulations of the industry in question.

The Spyrosoft Capital Group offers the following services:

- **Business and Product Design** – design, prototyping, and testing of digital products and services
- **Technology Consulting** – technology audits, project cost estimation, digital strategy development, software development process automation, and cloud consulting
- **Enterprise Software** – backend and frontend software development, mobile apps, data architecture
- **Embedded Software** – development of devices and software for their automation, communication solutions, and embedded device applications
- **Artificial Intelligence and Machine Learning** – integration of AI/ML in digital solutions and advisory services
- **Cloud Solutions** – cloud migration, cost optimization, and cloud software delivery
- **Optimization** – automation of software development, delivery, and testing
- **Managed Services** – IT system audits and takeovers, system support and maintenance, server management, infrastructure optimization, and data security
- **Cybersecurity** – consulting, penetration testing, integration of security testing into the development process, and defensive cybersecurity
- **Salesforce** – implementation of Sales Cloud, Commerce Cloud, Service Cloud modules, development of custom apps, and pre-/post-deployment audits
- **HMI (Human Machine Interface)** – designing and implementing user-device interaction solutions
- **E-commerce Platforms** – development and implementation of online stores using Magento and Shopware
- **Data and Business Intelligence** – data integration and processing software, data warehouses, data mining, analytics, and reporting.

Spyrosoft Group's services are also directed — in the form of a dedicated offering — to the following industries:

- **Automotive** – as part of services for the automotive industry, Spyrosoft develops embedded software, and also carries out its integration and validation in accordance with the requirements of A-SPIICE standards applicable in the industry. The offering for the automotive sector also includes the design and implementation of processes related to Functional Safety.
- **Financial Services** – Spyrosoft designs systems that comprehensively support lending processes and debt management systems in financial institutions. The Group's offering also includes the design of solutions in the area of digital banking and the fintech sector. Additionally, the offering for the financial industry is complemented by the development of software supporting financial data processing and analysis.
- **Industry 4.0** – Spyrosoft Group's offering for enterprises in the industrial sector focuses on automation and communication of industrial devices, as well as the provision of enterprise-class system solutions enabling data exchange between devices and supporting industrial fleet management processes.
- **Media** – Spyrosoft delivers dedicated, multiplatform applications and services related to the integration and implementation of digital products, as well as technology consulting for the media and entertainment industry.
- **Robotics and Chemical Industry** – Spyrosoft experts provide comprehensive services related to the design and implementation of software for autonomous robots, using the latest available technologies (artificial intelligence, computer vision, digital twins, etc.) to increase productivity and reduce operating costs of enterprises.

- **Geospatial Services** – Spyrosoft develops software for the comprehensive processing of spatial data. It offers solutions for storing and intelligently analyzing spatial data, and also designs enterprise systems enabling the use and management of geospatial information.
- **HR and Education** – Spyrosoft provides solutions that automate processes related to human resource management. The Group's offering includes the design of systems for temporary work, systems for managing payroll and benefits, as well as educational systems.
- **Telemedicine** – Spyrosoft Group delivers embedded software for medical devices, designs their communication, and implements advanced algorithms supporting accurate diagnostics performed by medical equipment. It also offers the design of enterprise systems supporting the management of medical enterprises, patient care, or monitoring the operation of medical devices.
- **Electromobility and Renewable Energy** – with the acquisition of a 57.5% stake in Codibly, Spyrosoft Group added to its services portfolio competencies in the development of digital solutions for the transportation electrification and renewable energy sectors.

1.10.2. LOCATION OF OPERATIONS

The Spyrosoft Group operates on an international scale, with clients primarily located in the United Kingdom, Germany, the United States, and Scandinavia.

In addition to its presence in six Polish locations (Wrocław, Kraków, Warsaw, Białystok, Szczecin, Łódź), the Group also has its offices and development centers outside Poland, which allows for increased availability of services offered to foreign clients.

SPYROSOFT GROUP

Our offices

Argentina

• Buenos Aires

Denmark

• Copenhagen

Croatia

• Zagreb
• Osijek

Germany

• Stuttgart
• Brunswick

India

• Chennai

Norway

• Bergen

Poland

• Wrocław
• Cracow
• Warsaw
• Białystok
• Szczecin
• Łódź

Romania

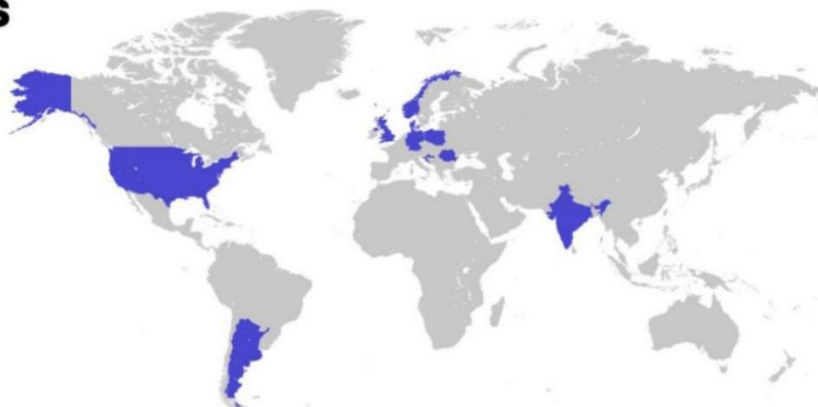
• Timisoara

UK

• London
• Manchester
• Bournemouth
• Newcastle
• Edinburgh

USA

• Ann Arbor
• Pittsburgh



1.10.3. COMPOSITION OF THE SPYROSOFT GROUP

As of December 31, 2024, the Spyrosoft S.A. capital group — in addition to the parent company — comprises the following entities:

Entity Name	Country of Registration	Equity Stake	Ownership Type
Spyrosoft Solutions S.A.	Poland	50,00%	directly
Spyrosoft Ltd	United Kingdom	81,97%	directly
GOD Nearshore SE	Germany	33,00%	directly
Unravel S.A.	Poland	61,50%	41% directly, 20.5% indirectly

Spyrosoft Synergy S.A.	Poland	52,50%	35% directly, 17.5% indirectly
Spyrosoft Solutions d.o.o.	Croatia	35,00%	indirectly
Spyrosoft Solutions LLC	USA	50,00%	indirectly
Spyrosoft Solutions GmbH	Germany	50,00%	indirectly
Spyrosoft LLC	USA	100,00%	directly
Spyrosoft eCommerce S.A.	Poland	60,00%	directly
Spyrosoft Solutions S.R.L.	Romania	47,50%	indirectly
Spyrosoft Connect S.A.	Poland	80,00%	directly
Spyrosoft BSG S.A.	Poland	60,00%	directly
Spyrosoft BSN AS	Norway	60,00%	indirectly
Codibly S.A.	Poland	57,50%	directly
Codibly Inc	USA	57,50%	indirectly
Dialogue Exchange Global	United Kingdom	4,05%	indirectly
Repoweric sp. z o.o.	Poland	11,50%	indirectly
Spyrosoft Nordics A/S	Denmark	53,00%	50% directly, 3% indirectly
Spyrosoft India Private Limited	India	75,00%	50% directly, 50% indirectly
Finin Sp. z o.o.	Poland	100,00%	directly

With the exception of the majority acquisition of Codibly S.A. and a minor equity change in Spyrosoft Ltd (from 83.30% to 81.97%, resulting from shares granted to management), there were no other organizational changes in the Spyrosoft Capital Group in 2024.

As of December 31, 2024, the ownership structure and method of consolidation for each unit in the Group are as follows:

Entity Name	Relationship Type	Consolidation Method
Spyrosoft Solutions S.A.	Subsidiary	full consolidation
Spyrosoft Ltd	Subsidiary	full consolidation
GOD Nearshore SE	Associate	equity method
Unravel S.A.	Subsidiary	full consolidation
Spyrosoft Synergy S.A.	Subsidiary	full consolidation
Spyrosoft Solutions d.o.o.	Subsidiary	full consolidation

Spyrosoft Solutions LLC	Subsidiary	excluded due to immateriality
Spyrosoft Solutions GmbH	Subsidiary	full consolidation
Spyrosoft LLC	Subsidiary	excluded due to immateriality
Spyrosoft eCommerce S.A.	Subsidiary	full consolidation
Spyrosoft Solutions S.R.L.	Subsidiary	full consolidation
Spyrosoft Connect S.A.	Subsidiary	full consolidation
Spyrosoft BSG S.A.	Subsidiary	full consolidation
Spyrosoft BSN AS	Subsidiary	full consolidation
Codibly S.A.	Subsidiary	full consolidation
Codibly Inc	Subsidiary	excluded due to immateriality
Spyrosoft Nordics A/S	Subsidiary	not yet operational
Dialogue Exchange Global	Other entity	excluded due to lack of control
Repoweric sp. z o.o.	Associate	equity method
Spyrosoft India Private Limited	Subsidiary	not yet operational
Finin Sp. z o.o.	Subsidiary	excluded due to immateriality

All entities — except Finin Sp. z o.o. — operate in the software development industry. Finin Sp. z o.o. provides accounting and tax advisory services.

1.10.4. INFORMATION ABOUT SPYROSOFT GROUP'S OPERATIONS

The consolidated revenue of the Spyrosoft S.A. Capital Group in 2024 amounted to PLN 465 million, which is a 12% increase compared to the previous year. This growth is a result of the Group's steadily expanding scale of operations and the acquisition of Codibly S.A..

In 2024, the Group's sales revenue came primarily from software development services and e-commerce implementations, which together accounted for 99.9% of total sales. Other income was derived from subleasing office space, administrative support, cost re-invoicing, and hardware sales.

The 2024 revenue breakdown by business area was as follows:

Business Unit	Share of Revenue
Automotive	23%
Media & Entertainment	13%
Geospatial	11%
Financial Services	11%
HR Tech & Edu Tech	9%

Industry 4.0 & Manufacturing	8%
Connectivity & Industry Automation	7%
Robotics	6%
Legal Tech	4%
Retail	2%
Healthcare & Life Science	3%
Other	4%

The Group's primary sales markets remained: United Kingdom, DACH region (Germany, Austria, Switzerland), Poland, USA, Scandinavia

The revenue distribution by market was as follows:

Country	Share of Revenue
DACH	30%
UK	29%
USA	14%
Poland	13%
Scandinavia	8%
Other	7%

In 2024, the Group's main suppliers included IT specialists, subcontractors providing IT services, real estate managers offering office space for lease, and hardware suppliers. The Group is not dependent on any single supplier or client.

In 2024, the share of revenue from the following customers exceeded 10% of Spyrosoft Capital Group's total sales:

Entity	Share of Revenue
Magna Electronics Europe GmbH & Co. OHG	13%

The top 10 clients accounted for 47% of the Group's total revenue in 2024.

Spyrosoft Group does not generate revenue from activities related to:

- Exploration, mining, extraction, production, processing, storage, refining, or distribution — including transport and storage — of fossil fuels, or trading them, including revenue from coal, crude oil, and gas, as well as revenue from economic activities related to natural gas, as classified under the taxonomy,
- Chemical production,
- Arms manufacturing,
- Tobacco cultivation or production.

At the end of 2024, the Spyrosoft Group employed 1,403 people, including 478 employees and 925 collaborators (contractors/freelancers).

Below is a summary of the Group's own workforce (employees only) as of the end of the reporting period:

Employment by Gender and Location	2024
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-	Women	Men	Total
Poland	174	150	324
UK	18	56	74
Other countries	24	56	80
Total Employees	216	262	478

A strategic goal of the Spyrosoft Group is to expand its operational presence in industries or sectors where it previously had limited activity. In mid-2024, a new entity, Codibly Sp. z o.o., joined the Spyrosoft Group. Codibly focuses on delivering innovative technology solutions for the energy sector, particularly in renewable energy (RES) and e-mobility. These activities have a measurable impact on the Group's performance in the context of sustainability.

1.10.5. VALUE CHAIN

The organization operates based on a service model, in which key roles are played by providers of specialized services (upstream) and recipients of our solutions (downstream). The organization adopts a holistic approach to the value chain to ensure that at every link — from subcontractors to end clients — transparent and ethical rules of cooperation are maintained, while simultaneously striving to minimize environmental impact and support the development of local communities.

Reporting Aspect	Description
Expenditures and approach to collecting, developing, and securing those expenditures	<ul style="list-style-type: none"> • Type of expenditures: specialized consulting services, IT, marketing, training, etc. • Safeguards: selection of suppliers based on competencies, compliance with company policies (ethics, human rights, OHS). • Human capital development: continuous improvement of internal team skills through training and certification.
Benefits and outcomes (current and expected advantages)	<ul style="list-style-type: none"> • For clients: improved operational efficiency, increased competitiveness, support in innovation. • For investors: stable financial flows, growth of a company built on client trust and social reputation. • For other stakeholders: job creation, investment in local social projects, raising ethical standards in the industry.
Main characteristics of the value chain (unit's position, description of key business entities)	<p>Upstream (service providers):</p> <ul style="list-style-type: none"> • Main categories: IT companies, industry-specific consultancies. • Role: providing the knowledge and competencies needed to deliver services. <p>Downstream (service recipients):</p> <ul style="list-style-type: none"> • Main categories: corporate clients, NGOs, public institutions, and government and regulatory bodies. • Role: using services to implement solutions that optimize processes and support responsible management.

In the structure of the value chain, end users are not present, as the organization focuses on B2B (Business-to-Business) cooperation — delivering services to clients. Through a comprehensive approach — from promoting ethical standards among suppliers aligned with the values of the Spyrosoft Group, to support in

the area of ethical and ecological solutions for clients — the company aims to maximize positive impact on the entire business and social ecosystem.

Despite having multiple business lines and operating across different geographic regions, a uniform business model is identified across the entire Spyrosoft Group.

1.11. STAKEHOLDER ENGAGEMENT

SBM-2 – Interests and views of stakeholders

Stakeholder groups have been identified through value chain analysis and the operational processes and relationships involved therein.

Below is a list of stakeholder groups with whom the Group considers its relationships significant, along with key dialogue tools and scope of cooperation.

Stakeholder	Scope of cooperation	Cooperation objectives	Communication
Internal stakeholders – Management/Supervisory Board	<ul style="list-style-type: none"> Performing duties assigned to individual functions and positions 	<ul style="list-style-type: none"> Implementation of business and sustainable development strategies 	<ul style="list-style-type: none"> Management reports Meetings (in-person and online) Board sessions Corporate communications
Internal stakeholders – Employees	<ul style="list-style-type: none"> Performing duties assigned to individual functions and positions Engagement in corporate social responsibility activities Skills development and implementation of training plans Adherence to legal, ethical, and organizational culture standards Employee initiatives 	<ul style="list-style-type: none"> Implementation of business and sustainable development strategies Building an engaged, competent, and loyal team Ensuring employee satisfaction and a healthy work environment Increasing organizational efficiency through dialogue and motivation Enhancing innovation and adaptability Strengthening a culture of responsibility and trust 	<ul style="list-style-type: none"> Management reports Meetings (in-person and online) Regular indirect and direct communication, both formal and informal 1:1 conversations Surveys
Internal stakeholders – Companies within Spyrosoft Group	<ul style="list-style-type: none"> Alignment and execution of business goals, resource sharing Knowledge sharing and risk management Implementation of joint projects Cooperation in R&D 	<ul style="list-style-type: none"> Implementation of business and sustainable development strategies Ensuring compliance with corporate governance and sustainable development standards 	<ul style="list-style-type: none"> Internal meetings (in-person and online) E-mail Quarterly reports Internal IT communication systems
External stakeholders – Clients	<ul style="list-style-type: none"> Cooperation in delivering services tailored to client needs Co-design and personalization of technological solutions 	<ul style="list-style-type: none"> Building long-term relationships based on trust and mutual understanding Ensuring continuity and stability of cooperation 	<ul style="list-style-type: none"> Meetings (in-person and online) E-mail
External stakeholders – Suppliers	<ul style="list-style-type: none"> Negotiating and concluding commercial contracts 	<ul style="list-style-type: none"> Ensuring continuity and timeliness of high-quality deliveries with access to 	Regular review meetings (in-person and online)

	<p>defining delivery terms, quality standards, and sustainable development commitments</p> <ul style="list-style-type: none"> • Verifying supplier compliance with organizational requirements in terms of competencies and quality 	<p>products and services necessary for executing company projects and identifying potential areas for improvement</p> <ul style="list-style-type: none"> • Building partnership-based relationships grounded in trust and shared values 	
External stakeholders – Regulatory and Government Bodies	<ul style="list-style-type: none"> • Ensuring the company's compliance with applicable legal and industry-specific regulations • Regular mandatory reporting • Cooperation during audits, inspections, and reviews conducted by regulatory bodies 	<ul style="list-style-type: none"> • Ensuring full compliance of the company's activities with legal and industry regulations • Minimizing legal and regulatory risks • Building a positive image of the company as a responsible business partner that meets the highest legal and regulatory standards 	<ul style="list-style-type: none"> • Regular submission of required reports, filings, and declarations • Participation in meetings, conferences, and seminars • Formal correspondence exchange (letters, e-mails)
External stakeholders – IT Industry Associations	<ul style="list-style-type: none"> • Organization and participation in industry events such as conferences, fairs, webinars, and workshops • Sharing knowledge and experience with other association members • Supporting initiatives promoting the IT industry and development of new technologies 	<ul style="list-style-type: none"> • Building a strong market position through active participation in associations and industry organizations • Broadening knowledge of current trends, regulations, and innovations in the IT sector • Strengthening collaboration and exchange of experience between companies and the industry 	<ul style="list-style-type: none"> • Regular participation in meetings and sessions • Cooperation in creating industry materials such as reports, guides, and standards • Organizing internal info sessions for employees about decisions and actions taken by the company in cooperation with associations
External stakeholders – Local communities	<ul style="list-style-type: none"> • Implementation of corporate social responsibility concepts, including charitable activities • Expert collaboration • Internships and student placements 	<ul style="list-style-type: none"> • Supporting local communities • Monitoring and mitigating environmental and societal impacts • Talent search and development 	<ul style="list-style-type: none"> • Participation in meetings and events • Sustainability reports • Communication through local and community media • Public events and thematic initiatives
External stakeholders – Shareholders, investors, financial institutions	<ul style="list-style-type: none"> • Regular reporting of financial and operational results • Handling the financing of operational and investment activities 	<ul style="list-style-type: none"> • Capital acquisition and retention • Gathering feedback • Building trust through transparent communication and ensuring long-term 	<ul style="list-style-type: none"> • Participation in investor meetings • Annual reports • Earnings conference calls • Sustainability reports

		company value growth <ul style="list-style-type: none">• Building a positive image of the company in the investment market	<ul style="list-style-type: none">• Communications published on the company's website
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Communication with stakeholders is a key element of the relationship management strategy and of building trust and transparency. The organization regularly conducts stakeholder analyses, identifying their needs, expectations, and potential impact on the company's operations. The results of these analyses are used to design effective communication strategies. The forms and channels of communication used are presented in the table above.

In addition, detailed forms of direct and indirect, formal and informal communication with employees are described in Section 3.1.3 – Communication with employees.

The organization applies the following general principles in its relations with stakeholders:

Transparency	<p>We provide stakeholders with clear, reliable, and complete information regarding our operations, results, plans, and activities related to sustainable development.</p> <p>We avoid misleading information and ensure that all communicated content complies with current standards and regulations.</p>
Regularity and proactivity	<p>We ensure a regular flow of information through established communication channels such as reports, meetings, newsletters, and social media.</p> <p>We proactively inform stakeholders about important changes, achievements, and challenges.</p>
Two-way communication and openness	<p>We promote dialogue, enabling stakeholders to express opinions, ask questions, and submit suggestions.</p> <p>We implement mechanisms to collect and analyze feedback, helping us better tailor our actions to stakeholder needs and expectations.</p>
Responsiveness to needs and expectations	<p>We regularly analyze stakeholder needs and expectations, adapting the form and content of communication to changing conditions.</p> <p>We ensure quick and professional responses to inquiries, reports, and other forms of contact.</p>
Confidentiality and data protection	<p>We ensure the confidentiality of information and comply with personal data protection regulations.</p> <p>In communication, we apply appropriate technical and organizational measures to ensure secure information exchange.</p>

1.11.2 Whistleblowing System

A unified anonymous whistleblowing system operates across all companies of the Spyrosoft Capital Group. It was introduced in September 2024 under the Whistleblowing Policy. The principles of this policy, its implementation, and the procedure for handling reports are described in detail in Section 3.1.8: Processes for addressing negative impacts and channels for reporting irregularities by internal personnel.

1.12. DOUBLE MATERIALITY ASSESSMENT PROCESS

IRO-1 – Description of the process used to identify and assess material impacts, risks, and opportunities

1.12.1. BASIS OF THE ASSESSMENT PROCESS

The preparation of this sustainability statement was preceded by a double materiality assessment. This assessment was conducted between the end of 2024 and the beginning of 2025.

The methodology was based on the requirements outlined in the ESRS for conducting a double materiality assessment. The assessment was carried out to identify material impacts, material risks, and material opportunities that must be disclosed and described as part of sustainability reporting.

According to the ESRS, a sustainability matter is considered “material” if it meets the criteria for impact materiality, financial materiality, or both.

In identifying and assessing impacts, risks, and opportunities within the value chain to determine their materiality, the Spyrosoft Group focused on areas where such impacts, risks, and opportunities are likely to occur, based on the nature of activities, business relationships, geographical regions, or other factors. The double materiality assessment also considered the ways in which Spyrosoft Group depends on the availability of natural, human, and social resources at appropriate prices and quality, regardless of its own potential impacts on those resources.

In practice, the obligations related to conducting the series of activities and processes that comprise the double materiality assessment — and that are required for relevant disclosures — were fulfilled by specialists and managers responsible for day-to-day sustainability management at the Spyrosoft Capital Group level.

The double materiality assessment process and its individual stages — aimed at identifying, evaluating, prioritizing, and monitoring risks and opportunities that have or may have financial consequences — were conducted for the first time.

The process of identifying and assessing risks and opportunities, and managing them within the double materiality assessment, has not yet been formally integrated into the general management system used in the organization. The identification and management of opportunities, as well as the associated responsibilities, remain decentralized and are carried out directly by the Management Board along with specialists and managers overseeing specific sustainability areas.

In preparing the materiality assessment process, information was used regarding Spyrosoft Group’s operational activities, stakeholder relations, internal operations, and performance outcomes — particularly with respect to the scope of internal regulations addressing sustainability aspects.

A description of the key elements of this process is presented below.

1.12.2. IDENTIFICATION OF POTENTIALLY MATERIAL TOPICS

In conducting the materiality assessment, the first step in compiling the set of issues to be evaluated was to reference the list of sustainability-related matters indicated in ESRS 1 AR 16. The topics listed therein were assigned to the respective thematic ESRS standards — that is, standards covering environmental protection, social aspects, and governance.

In addition to this list, a set of topics specific to the industry in which the Spyrosoft Group operates was identified.

The source of these industry-specific sustainability issues included topics recognized by both domestic and international competitors, as well as topics deemed significant from the perspective of sustainability considerations incorporated into international sustainability ratings.

The industry-specific topics were then assessed in terms of their alignment with the themes specified in the ESRS.

As a result of this assessment, one industry-specific topic was identified as material for the Spyrosoft Group within the meaning of the ESRS: corporate social responsibility.

As part of the double materiality assessment process, the list of topics classified as potentially material from the standpoint of sustainability was analyzed.

In identifying impacts, risks, and opportunities — and evaluating their materiality — particular attention was naturally given to those factors that present an elevated risk of adverse effects, i.e. issues where significant impact or risk was identified.

1.12.3. IMPACT MATERIALITY

In the impact materiality assessment process, a sustainability-related matter was considered material from the perspective of impact if it related to significant actual or potential, positive or negative impacts of the entity on people or the environment in the short-, medium-, or long-term.

The process of assessing the materiality of impacts — based on the criteria of scale, scope, irreversibility of the impact, and likelihood — was preceded by identifying the actual status for the given sustainability topic and stakeholder relationships. Particular consideration was given to the internal regulations in place, actions and initiatives undertaken in the given area with respect to a particular stakeholder, the consequences of the impact, and examples of actions related to remedying potential negative effects of the organization's operations. These efforts incorporated elements of the due diligence process implemented within the Spyrosoft Group to identify, prevent, mitigate, and take responsibility for addressing actual or potential negative effects linked to the organization's operations, supply chains, and other business relationships.

The impact materiality assessment process accounted for impacts resulting from the entity's own operations as well as those arising through its business relationships. Thus, the analysis included both Spyrosoft's internal operations and its contractors across the value chain, along with the local communities affected by the Group's activities.

The first individuals involved in the impact materiality assessment were those with the highest subject-matter expertise within the organization regarding specific issues — namely senior-level staff and specialists responsible for managing given sustainability topics within the Spyrosoft Group, such as experts in HR management, personal data privacy, procurement, contractor cooperation, or broadly defined finance. These individuals formed an expert panel, which evaluated Spyrosoft Group's impact materiality during a series of workshop meetings, based on the identified potentially material sustainability topics.

In this process, the experts responsible for each area also considered the organization's existing cooperation and communication with the stakeholders affected or potentially affected by a given issue. This involved identifying the current state of stakeholder engagement, including the intensity of relationships and communication.

To assess impact materiality, a 5-point scale was applied to each parameter characterizing the severity of impact. Each factor — scale, scope, and irreversibility — was rated individually using this scale. The final parameter considered in the impact assessment was the likelihood of impact, for which three levels were

used: low, medium, and high (or certain). These parameters enabled the identification of actual or potential impacts.

Additionally, selected stakeholder groups were engaged in the double materiality process by being invited to participate in a survey. Through the survey, stakeholders assessed the materiality of individual sustainability issues in the context of their relationship with the Spyrosoft Group.

The evaluations of the expert panel and stakeholder feedback were then aggregated, taking into account partial impact materiality scores provided by each group through their respective survey sets, along with weighting factors assigned to the respondents. As a result, final materiality scores were aggregated separately for positive and negative impacts.

The identified impacts related to specific sustainability topics were closely tied to the risks and opportunities arising from their effects on the organization's finances. Significant negative impacts may serve as sources of potential risk. Conversely, positive impacts and the actions and initiatives carried out under them often function as risk mitigation measures or may generate opportunities related to a given sustainability topic. Additionally, when assessing the materiality of a sustainability aspect through the lens of financial materiality, one of the criteria considered was dependency on resources, such as reliance on natural or social resources — especially employees and collaborators. These identified dependencies were then factored into the financial materiality assessment based on the severity and likelihood of their impact on the organization's financial standing in the broadest sense.

1.12.4. FINANCIAL MATERIALITY

In the financial materiality assessment process, sustainability-related issues were evaluated in terms of whether they cause — or can reasonably be expected to cause — material financial effects for the Spyrosoft Group.

The stage of the double materiality assessment involving financial materiality included participation from the finance department, which possesses the deepest knowledge of the factors that influence — or may influence — the organization's finances in the broadest sense.

Across several workshop sessions, the potential impact of individual issues identified as potentially material from the sustainability perspective was analyzed with regard to the company's development, financial position, financial results, cash flows, access to financing, or cost of capital — over the short, medium, or long term. In other words, these analyses covered the full scope of the organization's finances. To determine the materiality of risks and opportunities for reporting purposes, a combination of (i) the probability of occurrence and (ii) the potential magnitude of financial consequences was used. For the purpose of materiality assessment, 5-point rating scales were adopted and separately applied to the sustainability aspects under review.

As part of the financial materiality phase within the double materiality assessment, sustainability-related risks were identified. For each, a parameter was assigned regarding the likelihood of occurrence and the potential financial magnitude of consequences — in accordance with the methodology described above.

1.12.5. SUMMARY OF MATERIAL SUSTAINABILITY TOPICS

Upon completion of the three assessment stages described above:

- impact materiality assessment by the expert team,
- impact materiality assessment by selected stakeholders,

- financial materiality assessment,

the results of each stage were aggregated into a single dataset.

In the process of classifying topics as material, three thresholds of materiality were adopted:

- low materiality,
- medium materiality,
- high materiality.

Based on the above scale, the following were identified:

- **material impacts**, resulting from the impact materiality assessment,
- **material risks and opportunities**, resulting from the assessments assigned during the financial materiality stage.

The following section presents a summary of impacts, risks, and opportunities in the area of sustainability, along with an evaluation of the materiality level of each identified topic.

The company expects the next review of materiality assessments to be conducted at the turn of 2025/2026.

1.13. IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR MANAGEMENT PROCESS

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Below is a summary of the impacts, risks, and opportunities in the area of sustainability that were identified and assessed during the double materiality assessment process.

Sustainability Aspect	ESRS	Impact Materiality	Financial Materiality	Time Horizon*	Value Chain Involvement**
Adaptation to climate change	E1	positive impact – medium materiality	opportunity – medium materiality	M, L	own operations, downstream
Mitigation of climate change	E1	positive impact – medium materiality	n/a	M, L	own operations, upstream, downstream
Employment security, working time, fair pay	S1	positive impact – high materiality	risk – high materiality	S, M, L	own operations
Social dialogue, work-life balance, gender equality and pay equity, training and development, violence prevention and anti-harassment, diversity	S1	positive impact – high materiality	n/a	S, M, L	own operations
Freedom of association, health and safety, employment of persons with disabilities, adequate housing conditions	S1	positive impact – medium materiality	n/a	S, M, L	own operations
Privacy – own data resources	S1	positive impact – high materiality	risk – medium materiality	S, M, L	own operations
Employment security, working time, fair pay, social dialogue, work-life balance, gender equality and pay equity, diversity, violence prevention and anti-harassment, privacy in the value chain	S2	positive impact – high materiality	n/a	S, M, L	upstream, downstream

Other aspects in the value chain	S2	positive impact – medium materiality	n/a	S, M, L	upstream, downstream
Access to information and products/services for end-users	S4	positive impact – medium materiality	n/a	S, M, L	own operations, downstream
Responsible marketing practices	S4	positive impact – high materiality	opportunity – medium materiality	S, M, L	own operations, downstream
Corporate culture	G1	positive impact – high materiality	n/a	S, M, L	own operations, upstream, downstream
Whistleblower protection	G1	positive impact – high materiality	risk – medium materiality	S, M, L	own operations, upstream, downstream
Supplier relationship management, including payment practices	G1	positive impact – high materiality	n/a	S, M, L	own operations, upstream
Corruption and bribery	G1	positive impact – high materiality	opportunity and risk – medium materiality	S, M, L	own operations, upstream, downstream
Corporate social responsibility	nd	positive impact – medium materiality	n/a	S, M, L	own operations, downstream
* S, M, L – time perspective for financial materiality assessment, where: S – short-term perspective, M – medium-term perspective, L – long-term perspective					
** Location of impact includes: own operations and/or upstream value chain and/or downstream value chain					

The above summary of material impacts, risks, and opportunities is presented for the first time. A description of the material impacts, risks, and opportunities (i.e., those assessed as having medium or high materiality) identified through the double materiality assessment — including information on where within the organization’s own business model, operations, and the upstream and downstream value chain these material impacts, risks, and opportunities are concentrated, as well as the basis for involvement in such impacts (i.e., whether the involvement results from a business relationship or from the organization’s own activities) — has been provided in subsequent sections of this statement, specifically within the disclosures dedicated to each thematic area.

Below is a summary of the report sections that include the relevant descriptions of material impacts, risks, and opportunities.

Sustainability Topic	ESRS	Report Section
Climate change and energy	E1	2.1
Own workforce	S1	3.1.2
Workers in the value chain	S2	3.2.1
Consumers and end-users	S4	3.3.1
Corporate culture	G1	3.4.1

Whistleblower protection	G1	3.4.1
Anti-corruption measures	G1	3.4.4
Supplier and subcontractor relationship management	G1	3.4.5
Corporate social responsibility	specific issue	3.5.2

The Spyrosoft Group did not conduct a formal resilience analysis in 2024 regarding its ability to address its material impacts and risks or to take advantage of material opportunities.

Nonetheless, as part of the preparation of this report, a series of analyses were carried out assessing the activities of the Spyrosoft Group in terms of its own operations, business locations, and stakeholder relationships. During the double materiality assessment, the Group evaluated how, through the lens of the above factors, it affects its surroundings and, at the same time, how the environment affects the Group's broadly understood finances. These analyses also took into account the identification of climate-related risks (both transition and physical) in the short-, medium-, and long-term timeframes.

With regard to the specific areas of the organization's impact on the environment and the environment's impact on the Spyrosoft Group, sustainability-related risks were identified and assessed within the corporate risk management process. Additionally, mitigation activities were evaluated and analyzed to address the challenges related to impacts, risks, and opportunities—aimed at consistently enhancing or maintaining positive impacts, limiting negative impacts, mitigating risks, and taking advantage of sustainability-related opportunities.

Considering the above, the Company believes that the Spyrosoft Group is an organization whose operations and business model are resilient to environmental factors affecting its business—particularly in terms of the organization's ability to address identified material impacts and risks and to take advantage of identified material opportunities.

Information on any current financial effects associated with material risks and opportunities in the area of sustainable development has been presented in aggregated form in the consolidated financial statements for 2024, within the disclosures under individual financial statement items. In particular, this pertains to revenues, payroll costs, or cash flows. For the 2024 sustainability reporting period, no disaggregation was performed for individual costs, revenues, balance sheet items, or cash flows into the respective categories of identified material risks or opportunities. The impact of specific risk or opportunity categories in the sustainability area on the organization's finances is dispersed and represents only one of many factors simultaneously influencing the Spyrosoft Group's financial position and its ability to generate revenue or its cost structure.

The issuer does not identify any balance sheet asset or liability values presented in the related financial statements for which there is a significant risk of material adjustment in the next annual reporting period in connection with the identified risks and opportunities in the area of sustainable development.

1.14. ESRS ISSUE INDEX

IRO-2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

Below is the list of issues included in this report.

Disclosure Number	Disclosure Name	Section in the Report
ESRS 2 General Disclosure of Information		
BP-1	Role of the administrative, management, and supervisory bodies	1.1
BP-2	Information provided to the administrative, management, and supervisory bodies of the entity and issues they address related to sustainability	1.1
GOV-1	Incorporating sustainability performance into incentive systems	1.3, 3.4.1
GOV-2	Statement on due diligence	1.4
GOV-3	Risk management and internal controls over sustainability reporting	1.5, 2,3
GOV-4	Strategy, business model, and value chain	1.6
GOV-5	Interests and opinions of stakeholders	1.7
SBM-1	Significant impacts, risks, and opportunities and their interrelationships with strategy and business model	1.10
SBM-2	Description of processes for identifying and assessing significant impacts, risks, and opportunities	1.11, 3.1.3, 3.2.4, 3.3.2
SBM-3	Disclosure requirements under the ESRS covered by the entity's sustainability statement	1.13, 2.1, 3.1.2, 3.2.1, 3.3.1
IRO-1	Role of the administrative, management, and supervisory bodies	1.12
IRO-2	Information provided to the administrative, management, and supervisory bodies of the entity and issues they address related to sustainability	1.14
ESRS E1 Climate Change		
E1-1	Climate change mitigation transformation plan	2.3
E1-2	Climate change mitigation and adaptation policies	2.3
E1-3	Actions and resources related to climate policy	2.4
E1-4	Climate change mitigation and adaptation goals	2.3
E1-5	Energy consumption and energy mix	2.5
E1-6	Greenhouse gas emissions from Scope 1, 2, and 3 (gross) and total greenhouse gas emissions	2.6
E1-7	Greenhouse gas removal projects and emissions reduction projects funded by carbon credits	2.7
E1-8	Internal carbon pricing	2.7
E1-9	Anticipated financial impacts of significant physical risks and transition risks as well as potential opportunities related to climate change	2.7
ESRS E2 Pollution		
E2-1	Pollution-related policies	irrelevant
E2-2	Actions and resources related to pollution	irrelevant
E2-3	Pollution goals	irrelevant
E2-4	Air, water, and soil pollution	irrelevant
E2-5	Potentially hazardous substances and substances of very high concern	irrelevant
E2-6	Anticipated financial impacts of pollution-related interactions, risks, and opportunities	irrelevant
ESRS E3 Water and Marine Resources		
E3-1	Water and marine resources policies	irrelevant
E3-2	Actions and resources related to water and marine resources	irrelevant
E3-3	Water and marine resources goals	irrelevant

E3-4	Water consumption	irrelevant
E3-5	Anticipated financial impacts of water and marine resource-related impacts, risks, and opportunities	irrelevant
ESRS E4 Biodiversity		
E4-1	Biodiversity and ecosystem transformation plan and consideration of biodiversity and ecosystems in strategy and business model	irrelevant
E4-2	Biodiversity and ecosystem policies	irrelevant
E4-3	Actions and resources related to biodiversity and ecosystems	irrelevant
E4-4	Biodiversity and ecosystem goals	irrelevant
E4-5	Impact metrics related to changes in biodiversity and ecosystems	irrelevant
E4-6	Anticipated financial impacts of significant risks and opportunities related to biodiversity and ecosystems	irrelevant
ESRS E5 Circular Economy		
E5-1	Policies related to resource use and circular economy	irrelevant
E5-2	Actions and resources related to resource use and circular economy	irrelevant
E5-3	Goals related to resource use and circular economy	irrelevant
E5-4	Resources entering the organization	irrelevant
E5-5	Resources leaving the organization	irrelevant
E5-6	Anticipated financial impacts of interactions, risks, and opportunities related to resource use and circular economy	irrelevant
ESRS S1 Employees Providing Work for the Enterprise		
SBM-2	Interests and opinions of stakeholders	3.1.3
SBM-3	Significant impacts, risks, and opportunities and their interrelationships with strategy and business model	3.1.2
S1-1	Policies related to the workforce	3.1.6, 3.1.16
S1-2	Procedures for cooperation with employees and employee representatives regarding impacts	3.1.3
S1-3	Processes for mitigating negative impacts and channels for reporting employee issues	3.1.8
S1-4	Actions related to significant impacts on employees and approaches to managing significant risks and leveraging significant opportunities related to the workforce and the effectiveness of these actions	3.1.9, 3.1.16
S1-5	Goals for managing significant negative impacts, increasing positive impacts, and managing significant risks and opportunities	3.1.7
S1-6	Characteristics of the unit's employees	3.1.10
S1-7	Characteristics of non-employees constituting the unit's own workforce	3.1.12
S1-8	Scope of collective bargaining and social dialogue	3.1.11
S1-9	Diversity indicators	3.1.4
S1-10	Appropriate wages	3.1.11
S1-11	Social protection	3.1.11
S1-12	Employees with disabilities	3.1.10
S1-13	Indicators for training and skills development	3.1.14
S1-14	Occupational health and safety indicators	3.1.16
S1-15	Work-life balance indicators	3.1.11
S1-16	Wage indicators (pay gap and total compensation)	3.1.11
S1-17	Incidents, complaints, and significant impacts on human rights compliance	3.1.15
ESRS S2 Employees in the Value Chain		

SBM-2	Interests and opinions of stakeholders	3.2.4
SBM-3	Significant impacts, risks, and opportunities and their interrelationships with strategy and business model	3.2.1
S2-1	Policies related to employees in the value chain	3.2.2
S2-2	Processes for collaboration with employees in the value chain regarding impacts	3.2.4
S2-3	Processes for mitigating negative impacts and channels for reporting issues by employees in the value chain	3.2.4
S2-4	Actions related to significant impacts on employees in the value chain and approaches to managing significant risks and leveraging significant opportunities related to employees in the value chain and the effectiveness of these actions	3.2.2
S2-5	Goals for managing significant negative impacts, increasing positive impacts, and managing significant risks and opportunities	3.2.2
ESRS S3 Affected Communities		
SBM-2	Interests and opinions of stakeholders	irrelevant
SBM-3	Significant impacts, risks, and opportunities and their interrelationships with strategy and business model	irrelevant
S3-1	Policies related to affected communities	irrelevant
S3-2	Collaboration processes regarding impacts with affected communities	irrelevant
S3-3	Processes for remediating negative impacts and channels for reporting issues by affected communities	irrelevant
S3-4	Actions related to significant impacts on affected communities and approaches to managing significant risks and leveraging significant opportunities related to these communities and the effectiveness of these actions	irrelevant
S3-5	Goals for managing significant negative impacts, increasing positive impacts, and managing significant risks and opportunities	irrelevant
ESRS S4 Consumers and End Users		
SBM-2	Interests and opinions of stakeholders	3.3.2
SBM-3	Significant impacts, risks, and opportunities and their interrelationships with strategy and business model	3.3.1
S4-1	Policies related to consumers and end users	3.3.2
S4-2	Collaboration processes regarding interactions with consumers and end users	3.3.3
S4-3	Processes for remediating negative impacts and channels for reporting issues by consumers and end users	3.3.3
S4-4	Actions related to significant impacts on consumers and end users and approaches to managing significant risks and leveraging significant opportunities related to consumers and end users and the effectiveness of these actions	3.3.3
S4-5	Goals for managing significant negative impacts, increasing positive impacts, and managing significant risks and opportunities	3.3.2
ESRS G1 Governance		
GOV-1	Role of the administrative, supervisory, and management bodies	3.4.1
G1-1	Corporate culture and business conduct policies	3.4.1
G1-2	Management of supplier relations	3.4.5
G1-3	Prevention of corruption and bribery and their detection	3.4.4.1

G1-4	Confirmed incidents related to corruption or bribery	3.4.4.2
G1-5	Political influence and lobbying activities	irrelevant
G1-6	Payment practices	3.4.6

2. CLIMATE CHANGE

2.1. IDENTIFIED MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The process of identifying specific climate-related aspects, the criteria applied to individual assessments, and the assumptions behind them are described in section 1.12 Double Materiality Assessment Process.

The factors presented in this section, shaping the impacts, risks, and opportunities related to climate change, were assessed by an expert team appointed to carry out the materiality assessment and prepare the sustainability reporting. The assessment included, among other things, an analysis of the type of Spyrosoft Group's business activities within its own operations, reliance on suppliers and resources, business locations, as well as the organization's business model and strategy. These aspects enabled the mapping of greenhouse gas emission sources and the identification of environmental impacts and climate-related interdependencies.

As part of the analysis of Spyrosoft Group's environmental impact, greenhouse gas emissions were calculated for Scope 1 and Scope 2, i.e. emissions related to the use of fossil fuels and electricity/thermal energy.

During the double materiality assessment, positive impacts with a medium level of materiality were identified for the aspects of climate change adaptation and climate change mitigation. Additionally, for climate change adaptation, an opportunity with a medium level of materiality was identified.

No significant negative impacts or risks related to climate change were identified.

Spyrosoft Group's operations do not affect infrastructure dedicated to climate change adaptation. However, the Group's core activity is software development, which qualifies as an activity eligible for climate change adaptation. Thus, it is appropriate to consider Spyrosoft Group's environmental impact from this perspective. Nonetheless, the taxonomy criteria are not currently considered in project documentation by clients. As such, the identified impact is deemed potential.

The lack of a material negative impact in the area of climate change mitigation stems from the fact that the IT sector has not been classified as one with a significant impact on climate. This general classification for the industry in which Spyrosoft operates is also confirmed by its individual situation, where fossil fuel consumption (Scope 1) is minimal, and emissions are primarily related to electricity and thermal energy used in leased office space. The Group does not own network infrastructure nor conducts operations involving significant energy use, and thus does not generate substantial greenhouse gas emissions.

Conversely, the positive impact relates to the widespread acceptance of remote work, reducing office space and carbon footprints from commuting. Moreover, Spyrosoft Group includes Codibly, a company specializing in solutions for the renewable energy and e-mobility sectors. However, the scale of impact remains limited, which results in a medium level of materiality.

The identified impacts stem from the Group's business model and type of operations.

Opportunities related to climate aspects are mainly tied to potential increases in revenue and funding costs related to IT projects for industries most engaged in decarbonization efforts. Additionally, identifying and

executing projects aligned with the EU Taxonomy may, in the future, influence new revenue sources or reduce financing costs for ongoing operations. At present, however, this opportunity is rated as moderately material, due to the Group's limited exposure to those sectors in its product and service portfolio.

As part of the financial materiality assessment, no significant risks to the organization's overall finances linked to climate issues were identified. This is due to the business model, relatively low energy consumption (both fuels and electricity/heat), and no dependency on resources affected by climate conditions.

Additional information on identified climate-related risks and opportunities is provided in a later section.

As part of the 2024 sustainability reporting preparations, no climate-related scenario analyses or resilience assessments were carried out.

2.2. CLIMATE-RELATED RISKS AND OPPORTUNITIES

Physical Risk

Spyrosoft Group operates in the field of software development services. Its operations are carried out from leased office locations, primarily situated in large cities across various countries (particularly Poland, Croatia, the United Kingdom, and Romania) in areas that generally have relatively high resilience to different categories of physical risk (such as city centers and business districts of those large cities).

The most significant scope of operations for Spyrosoft Group takes place in Poland, as the largest concentration of collaborators is located in offices across Polish cities. No material assets controlled by Spyrosoft Group have been identified as particularly exposed to physical risks—especially in terms of extreme weather events, floods, heatwaves or cold snaps, droughts, or shifting weather patterns.

Additionally, it's important to note that the IT sector—in which Spyrosoft operates—commonly supports remote work, which further reduces the potential impact of adverse weather conditions on employees and collaborators who might otherwise be affected by access to office spaces.

Considering the potential severity of various categories of risk as well as the likelihood of occurrence, and based on the above circumstances characterizing Spyrosoft Group's operations, physical risk (both acute and chronic) is assessed as low.

In terms of mitigating physical risks, the key actions include providing comfortable working conditions at various office locations (e.g., air conditioning, ventilation, heating, etc.).

Transition Risk

In assessing transition risk related to Spyrosoft Group's business activities, the company utilized projections of Poland's future economic landscape, particularly from selected studies that explore Poland's path to climate neutrality by 2050.

Key conclusions regarding the IT sector's exposure to various categories of transition risk include:

- The IT sector in general (i.e., beyond services specifically targeting fossil fuel-related industries) is not expected to suffer significant negative consequences from the implementation of national-level transition initiatives.
- Digitalization of economies may act as a stimulus for investment, potentially opening up new revenue streams for the IT industry.

- There are potential business opportunities in delivering projects to sectors heavily involved in decarbonization efforts, such as the energy, construction, and transportation sectors.

In addition, the Group takes into account other circumstances related to specific transition risk categories, which will be detailed in the continuation of this section.

Circumstances and factors	Actions of the Spyrosoft Group
Current and future reporting obligations (including reporting obligations towards contractors) in the field of sustainable development constitute an organizational and financial burden – regardless of the time perspective, it is expected that these obligations will be maintained – especially considering the evolving industry practices in the area of sustainability reporting.	Spyrosoft Group started in 2024 the process of preparing for sustainability reporting, including with respect to climate aspects. To this end, actions are being taken related to the development of competencies and resources, the introduction of uniform sustainability reporting standards among Spyrosoft Group companies, as well as the update and harmonization of selected internal regulations.
In the IT industry, emissions related to specific manufacturing processes do not occur. Therefore, the technological feasibility of decarbonizing activities for entities operating in the IT sector is achievable even in a relatively short time horizon. Key actions in this area remain related to reducing the emissions of operations and decarbonizing specific emission areas through the acquisition of energy from renewable sources (RES).	As of the date of this report, Spyrosoft Group is in the process of analysis aimed at preparing a decarbonization plan for operations – including identifying specific technological solutions enabling the reduction of greenhouse gas emissions.
The interest of financial market participants in issues related to sustainable development, expectations of contractors, and evolving industry practices in the field of environmental and climate awareness, as well as the perception by significant groups of individuals that climate change mitigation is a critical issue for the future of civilization as we know it, influence the need for organizations to take actions to secure the image of the organization as an entity aware of and sensitive to climate-related risks.	Despite the lack of legal requirements, Spyrosoft Group took actions in 2024 related to preparing for sustainability reporting, including conducting analyses of greenhouse gas emission sources and identifying risks and threats related to the industry and the organization itself. Additionally, the expectations of contractors are continuously analyzed – including with respect to environmental commitments.
The occurrence of an incident negatively affecting the organization's image as a body involved in actions defined as "greenwashing" could change its perception by contractors, financing entities, and employees or potential employees.	Taking actions related to preparing for sustainability reporting, conducting analyses to prepare a climate policy, developing a decarbonization plan, and ensuring reliable communication of the actions and initiatives being implemented are aimed at shaping the image of Spyrosoft Group as a climate-aware and sensitive entity.

As part of Spyrosoft Group's ongoing operations, no specific business lines have been identified where transition risk would pose a significant threat. Likewise, no specific assets of Spyrosoft Group have been identified as being at risk of value impairment due to the ongoing transformation of the Polish economy toward climate neutrality. Additionally, no stranded greenhouse gas emissions have been identified within the Spyrosoft Group.

Climate Risk in the Value Chain

Given the nature of the Group's business activities, no significant climate-related risk has been identified within the value chain. In particular, it is important to highlight the lack of dependence on specific materials or products, as well as on individual suppliers. A key factor here is the diversification of suppliers for office equipment and IT hardware used in service delivery.

Moreover, the costs associated with purchasing IT equipment and devices are not significant compared to other cost categories of Spyrosoft Group. Therefore, any potential price increases driven by transition-related risks affecting the industry are not expected to materially impact the Group's finances.

Potential supply chain disruptions, especially involving equipment manufactured in Asian countries, are also not expected to significantly affect the continuity of operations or profitability. In this regard, it is worth noting the organization's experience during the COVID-19 pandemic, when supply chain disruptions did not significantly affect the continuity of business operations.

As a result, exposure to both physical risks (acute and chronic) and transition risk in the value chain is considered to be in the category of low risk.

Climate Risk Resilience

The assessment of climate-related risks across various categories was not supported by a dedicated resilience analysis of the business model to climate change.

However, considering that the identified climate-related risks are not material to Spyrosoft Group's business model or operations, and that risk management activities are in place, the Company believes that Spyrosoft Group's operations and assets are not particularly vulnerable to the climate risks described above.

2.3. MANAGEMENT OF CLIMATE-RELATED MATTERS

GOV-3 – Integration of sustainability-related performance in incentive schemes

E1-1 – Transition plan for climate change mitigation

E1-2 – Policies related to climate change mitigation and adaptation

E1-4 – Targets related to climate change mitigation and adaptation

The currently applicable Remuneration Policy for the Management Board and Supervisory Board members of Spyrosoft S.A. stipulates that, regardless of the legal relationship binding the Company with a Management Board member, they may only receive fixed compensation. The policy does not provide for variable remuneration or non-monetary benefits for Management Board members.

In light of the above, climate-related issues are not included in the remuneration of Management Board or Supervisory Board members.

In 2024, Spyrosoft Group did not have a climate policy.

At the same time, the UK-based entity (Spyrosoft Ltd) does have an Environmental Policy—the full text of which is available on the corporate website of the Parent Company. This policy addresses selected climate-related issues, particularly concerning the reduction of the carbon footprint of the UK entity.

Other companies within the Spyrosoft Group do not have individual climate or environmental policies.

In 2024, and as of the date of this report, Spyrosoft Group had no transition plan in place for the purpose of climate change mitigation.

Spyrosoft Group intends to conduct analyses dedicated to assessing the feasibility of transforming its business operations to support climate change mitigation. The goal of these analyses is to develop an appropriate climate policy and to prepare a transition plan, taking into account available solutions, technologies, expected investment outlays, market and industry conditions, and the geographical distribution of the Group's operations.

In light of the planned analyses, as described above, Spyrosoft Group has not yet established any specific climate mitigation or adaptation targets.

The issuer expects that the climate policy, transition plan, and emission reduction targets referred to above will be adopted no later than 2027.

2.4. ACTIVITIES AND RESOURCES RELATED TO CLIMATE ASPECTS

E1-3 – Actions and resources in relation to climate change policies

Given the absence of a climate policy, the lack of defined climate targets, and the ongoing analyses aimed at preparing a comprehensive decarbonization plan for the Spyrosoft Group, no significant actions or initiatives related to climate aspects were undertaken during 2024.

As a result, no specific resources were allocated to climate-related activities during this period.

The Issuer's intention is to provide detailed reporting on the implementation of the decarbonization plan once it is adopted, in future sustainability reports.

2.5. ENERGY CONSUMPTION AND ENERGY MIX

E1-5 – Energy consumption and mix

The combustion of fossil fuels within the Spyrosoft Group is limited to fuels used in several company vehicles operated by subsidiaries.

Companies from the Spyrosoft Group are not owners of installations using fossil fuels, including for example power generators. The Spyrosoft Group does not control installations that enable energy production.

The activity related to software development (which constitutes the entirety of the Spyrosoft Group's activity) is not classified as an activity belonging to a sector with significant climate impact.

Companies from the Spyrosoft Group are not owners of buildings. The electricity and thermal energy used are related to own operations carried out within rented office spaces.

Below are presented the information on energy consumption and the energy mix.

Position	Unit	Comparative Information	2024
Coal and coal product fuel consumption	MWh	n/a	0
Petroleum and petroleum product fuel consumption*	MWh	n/a	68,3
Natural gas fuel consumption	MWh	n/a	0
Fuel consumption from other fossil sources	MWh	n/a	0

Purchased or acquired electricity, heat, steam, and cooling energy consumption from fossil sources	MWh	n/a	880,9
Total energy consumption from fossil sources	MWh	n/a	949,2
Share of fossil sources in total energy consumption	%	n/a	100%
Nuclear energy consumption	MWh	n/a	0
Share of nuclear energy in total energy consumption	%	n/a	0%
Fuel consumption from renewable sources, including biomass (also covering industrial and municipal biological waste, biogas, renewable hydrogen, etc.)	MWh	n/a	0
Purchased or acquired electricity, heat, steam, and cooling energy consumption from renewable sources	MWh	n/a	0
Own generated renewable energy consumption produced without fuel use	MWh	n/a	0
Total energy consumption from renewable sources	MWh	n/a	0
Share of renewable sources in total energy consumption	%	n/a	0%
Total energy consumption MWh	MWh	n/a	949,2

* gasoline and diesel oil

2.6. GROSS GREENHOUSE GAS EMISSIONS SCOPE 1 AND 2

E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

The reported greenhouse gas emissions were calculated in accordance with the *Greenhouse Gas Protocol Corporate Accounting and Reporting Standard*, revised version (GHG Protocol).

Organizational boundaries of the reported emissions:

- For the Parent Company (Spyrosoft) and controlled subsidiaries that conduct operational activities to which fuel, electricity, or thermal energy consumption could be assigned, 100% of the emissions of these entities were assumed;
- Other entities within the Spyrosoft Group, due to their insignificant activity or lack thereof, and not leasing emission sources, were excluded.

Operational boundaries of the reported emissions:

- For the Spyrosoft Group, the reported emissions cover Scope 1 (i.e., direct emissions related to fossil fuel consumption) and Scope 2 (i.e., indirect emissions resulting from energy production where the end users are entities from the Spyrosoft Group);
- Regarding Scope 1, the sources of greenhouse gas emissions were fuel combustion in vehicles;
- In the case of Scope 2, the 2024 calculation included emissions related to the purchase of electricity and thermal energy used by companies conducting operational activity, where energy

was purchased from entities outside the Spyrosoft Group – thus, internal transactions related to office space rental within the Spyrosoft Group and potential re-invoicing of energy usage to these entities were not included in the calculations.

Emissions in Scope 2 were calculated separately according to both the location-based and market-based methods.

For the purpose of calculating emissions related to fuel and electricity, emission factors provided by the National Centre for Emissions Management were used and adjusted for network loss coefficients (location-based) and residual mix factors for specific countries of energy use from the study European Residual Mixes 2023 - Association of Issuing Bodies (market-based). For thermal energy, emission factors were adopted based on the publication Thermal Power Industry in Numbers – 2023 prepared by the Energy Regulatory Office. The above emission factors include only CO₂ among greenhouse gases. Emissions of so-called F-gases (SF₆, HFC, and PFC) are not identified, nor are emissions of CH₄ and N₂O in areas other than those related to fossil fuel combustion and the consumption of purchased electricity and thermal energy. Therefore, it is assumed that the reported CO₂ emissions represent the CO₂ equivalent value.

For the purpose of reporting greenhouse gas emissions in Scopes 1 and 2, the year 2024 was adopted as the base year.

Below is a summary of information on greenhouse gas emissions in Scopes 1 and 2.

Data category		Historical data				Intermediate goals and years to which the goal applies			
-	Unit	Base year (2024)	Comparative information	2024	Change (%)	2025	2030	(2050)	Annual target in % / base year
Greenhouse gas emissions scope 1									
Gross greenhouse gas emissions scope 1	t. CO ₂ e*	17,2	n/a	17,2	n/a	n/a	n/a	n/a	n/a
Greenhouse gas emissions scope 2									
Gross greenhouse gas emissions scope 2 based on location method	t. CO ₂ e*	361,9	n/a	361,9	n/a	n/a	n/a	n/a	n/a
Gross greenhouse gas emissions scope 2 based on	t. CO ₂ e*	429,4	n/a	429,4	n/a	n/a	n/a	n/a	n/a

market method									
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* metric tons of CO2 equivalent

2.7. OTHER INFORMATION ON CLIMATE MATTERS

E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

E1-8 – Internal carbon pricing

E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

In 2024, the Spyrosoft Group:

- was not involved in projects for the removal or storage of greenhouse gases either within its own operations or in the value chain;
- did not use projects to reduce greenhouse gas emissions financed through carbon emission units;
- did not apply internal carbon pricing systems;
- did not conduct an analysis of anticipated financial effects resulting from significant physical risks and transition risks and potential opportunities related to climate.

3. INFORMATION ON SOCIAL MATTERS

3.1. OWN WORKFORCE

3.1.1. MANAGEMENT OF WORKFORCE-RELATED ASPECTS

S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Employee relations

Spyrosoft Group recognizes that its own workforce constitutes the foundation of organizational success and a key factor in building long-term, trust-based relationships with clients. Employees bring in-depth technical and industry knowledge, which enables them to take responsibility for the tasks they perform and to actively contribute to the development of high-quality, innovative solutions. Their engagement and professionalism directly support clients in achieving sustainable growth and maintaining a competitive advantage in a dynamic environment.

To support these relationships, the organization is committed to responsible, transparent, and respectful management of its own workforce. The organization implements policies and practices that promote inclusiveness, fair treatment, professional development, and well-being at all levels of the organization, creating an environment in which every person has the opportunity to grow and contribute meaningfully to shared success.

Working conditions

Spyrosoft Group provides safe, comfortable, and flexible working conditions that support employees' overall well-being. Through initiatives such as the "Work From Anywhere" program, the company promotes a culture of autonomy and work-life balance, enabling employees to effectively manage both professional and personal responsibilities. Health and safety standards are maintained at all physical locations, and compliance is supported by regular assessments and training aimed at ensuring adherence to national and EU regulations.

Equal opportunities

Spyrosoft Group strives to build a diverse, inclusive, and respectful workplace where every employee feels valued, supported, and has the opportunity for personal development. Equal treatment and equal opportunities are ensured at every stage of the professional path — from a fair and unbiased recruitment process, through individual development, to promotion paths.

The organization actively supports the principle of gender equality and is committed to providing equal pay for work of equal value. All employees, regardless of gender, age, nationality, disability, or other protected characteristics, have equal access to training, skills development, and professional growth paths. Spyrosoft Group also maintains a zero-tolerance policy toward all forms of discrimination, harassment, or violence in the workplace. This approach is supported by clearly defined procedures and a culture of accountability.

The Group sees diversity as its strength. By embracing different perspectives and experiences, it creates a work environment in which everyone can thrive and contribute to collective success.

Training and development

At Spyrosoft Group, professional development is an integral part of daily work — it is not an addition but an ongoing investment in the development of employees' skills and potential. The organization treats the learning process as a key factor influencing both individual growth and customer success. From a structured onboarding and technical training process to the development of soft skills, a wide range of opportunities is offered to support employees in maintaining a competitive edge. These initiatives not only support career development but also ensure that teams are fully prepared to meet rapidly changing technological challenges and deliver greater value to clients.

Social dialogue and employee representation

Spyrosoft Group respects employees' right to association and participation in collective dialogue. Appropriate channels exist to provide feedback and conduct consultations, and local labor law provisions regarding union representation and any collective agreements are strictly followed.

Job security and working conditions

Spyrosoft Group fosters a work environment conducive to development, where openness, integrity, and recognition of employees form the foundation of the remuneration system. Clear contracts and fair pay practices are consistently applied throughout the organization, ensuring remuneration aligned with market standards and individual performance. The organization regularly analyzes the market to maintain competitive pay and confirm its commitment to ensuring fairness and equality.

The Employee Stock Ownership Plan (ESOP) further strengthens this approach by enabling employees to share in the company's success through equity participation linked to performance. These solutions not only contribute to improved financial stability but also significantly impact increased productivity, engagement, and long-term employee loyalty.

Looking ahead, Spyrosoft Group plans to further refine its compensation policy by aligning its assumptions with sustainability standards and the requirements of the EU Directive on pay transparency.

Engagement and retention

At Spyrosoft Group, employees play an active role in the company's life at every stage of their career path — from onboarding, through career development, to the conclusion of cooperation. The organization ensures consistent communication, regularly sharing information about current events, promoting open feedback sharing, and involving employees in special task forces established to address key challenges and support ongoing development.

Employee feedback is collected through various channels, including pulse checks, structured one-on-one meetings with supervisors, stay interviews, and targeted surveys conducted after onboarding and at the time of offboarding. The collected data forms the basis for actions aimed at improving the work environment, strengthening team engagement, and supporting long-term retention and professional development.

Employment indicators

Grupa Spyrosoft monitoruje kluczowe wskaźniki dotyczące pracowników, w tym:

- Number of employees by gender, contract type, and region
- Turnover and retention rates
- Training budget per employee
- Occupational health and safety statistics
- Gender pay gaps and diversity metrics

These indicators are reviewed at least once a year and are used to define priority actions impacting overall levels of employee retention and engagement.

3.1.2. SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES RELATED TO OWN WORKFORCE

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

As part of the double materiality assessment, the Spyrosoft Group identified the following impacts and risks related to its own workforce. No significant opportunities related to the own workforce were identified.

In accordance with the methodology of assessment and evaluations of individual aspects and the adopted assumptions, which were described in section 1.12 Double materiality assessment process, the following were identified:

- Positive impacts:
 - assessed as high materiality for the aspects of job security, working time, adequate pay, dialogue, work-life balance, gender equality and equal pay, training and development, privacy, diversity, and prevention of violence and harassment in the workplace;
 - assessed as medium materiality for the aspects of health and safety, employment and integration of persons with disabilities, provision of adequate housing conditions, and freedom of association.
- Risks assessed as high materiality related to job security, working time and adequate pay.

The positive impacts are mainly associated with implemented corporate solutions (policies, procedures, etc.) and actions taken in the area of ensuring appropriate working and remuneration conditions, as well as corporate solutions shaping relations with employees. The key aspects of impact on employees and associates relate to the obvious influence on their material situation and well-being. These impacts are of a general nature and therefore, as a rule, concern all employees.

The significant negative impacts on the broadly understood finances of the Spyrosoft Group (risks) are mainly associated with a significant level of current, recurring costs assigned to the respective aspects included in the assessment.

The importance of own workforce for the Spyrosoft Group results from the nature of its operations and the industry, which is largely based on specialist knowledge, technological expertise, and the ability to quickly adapt to client needs. Employees are not only the main source involved in value creation but also play a key role in building long-term relationships with clients, delivering innovative solutions, and ensuring high-

quality services. For this reason, aspects related to personnel — such as skill development, well-being, diversity, and stable working conditions — are not treated as supporting functions but as integral elements of the Group's business model and long-term strategy.

Considering the above, the interests, views, and rights of people belonging to the own workforce are reflected in the Spyrosoft Group's business model and form the foundation for the implementation of the business strategy.

In the subsequent sections of this chapter, the relations between the Spyrosoft Group and its employees and associates, as well as detailed actions undertaken to shape these relations, will be described. The identified significant impacts, risks, and opportunities relate to the own workforce and therefore are focused on own operations.

All individuals that are part of Spyrosoft's own workforce, on whom it can have a significant impact, are included within the scope of relevant information disclosures. Identified risks related to issues concerning the own workforce are not limited to specific groups of people, such as particular age groups or individuals working in a specific location of operations.

During the analysis preceding the preparation of this report, no significant impacts on the organization's own workforce were identified that could result from transition plans aimed at reducing negative environmental impacts and increasing the ecological and climate-neutral nature of operations.

The analysis did not identify any significant impacts on the workforce resulting from planned sustainable development actions. The issuer is still in the process of evaluating the effects, costs, and feasibility of the transformation plan aimed at reducing negative environmental impacts and increasing the ecological and climate-neutral nature of the operations of the Spyrosoft Group. However, based on the Group's business model and the specifics of the industry, as of the preparation of this report, there is no anticipation that the potential realization of initiatives in the mentioned transformation area would negatively affect its own workforce through restructuring and a decrease in employment.

Considering the business model and the location of operations, Spyrosoft Group does not identify areas or operations at risk of forced labor, compulsory labor, or child labor within its value chain. Spyrosoft Group does not identify any individuals within its workforce who possess specific characteristics, work in certain contexts, or perform certain actions that would expose them to a greater risk of harm.

Companies within the Spyrosoft Group have not entered into global framework agreements concerning the rights of workers.

As a result of the dual materiality process, Spyrosoft Group has identified key impacts and risks associated with its own workforce. The purpose of this study was to determine areas that require priority actions related to relationships with its own workforce.

Sustainability Survey Results

The survey conducted as part of the double materiality study, which reflects the engagement of the company's own workforce, provided valuable insights into the perception of both positive and negative impacts of the organization on relationships with employees and collaborators in relation to specific sustainability aspects.

It is particularly noteworthy that the final evaluations of aspects related to the company's own workforce, which took into account both the internal expert evaluation of the organization and the evaluation

expressed in dedicated surveys by representatives of the company's own workforce, did not identify any negative impacts. This confirms the sensibility and effectiveness of actions taken to avoid negative impacts and strive for positive impacts in relation to relationships with the company's own workforce.

Additionally, within the survey, employees were given the opportunity to individually highlight specific issues or factors that were particularly important to them. In response to the above, some employees raised the following issues:

- **Work-life balance** – a need for increased involvement in initiatives supporting employee wellbeing.
- **Diversity, equality, and inclusion (DEI)** – responses indicated expectations for greater transparency of existing policies and intensified communication and educational actions in this area. In response to these signals, further initiatives are planned to strengthen engagement and build employee competencies in this area, including managerial staff to support the development of conscious and responsible leadership.
- **Employee benefits and recognition** – expectations were raised regarding the possibility of expanding offered benefits and incentive systems.

In response to identified needs and in the context of continuous improvement of human capital management practices, Spyrosoft Group plans to implement the following initiatives in the coming quarters:

- **Diversity and inclusion policy** – intensification of communication and educational activities aimed at raising employee awareness in the areas of diversity, equality, and inclusion.
- **Additional benefits and incentive systems** – review and analysis of current benefits and recognition mechanisms.
- **Internal communication** – strengthening informational and educational activities regarding organizational values and long-term strategic goals of the company.

Employees' rights and interests are an integral part of Spyrosoft Group's business model and constitute one of the key pillars of the organization's strategy. Detailed information regarding aspects related to the company's own workforce will be presented in subsequent sections of the report.

3.1.3. COMMUNICATION WITH EMPLOYEES

SBM-2 – Interests and views of stakeholders

S1-2 – Processes for engaging with own workforce and workers' representatives about impacts

Within Spyrosoft Group, internal communication plays a key role in enhancing employee engagement, supporting openness and transparency as elements that directly influence the creation of a positive working environment and support the long-term stability of the organization. Recognizing the diversity of its own workforce in various locations and countries, the organization is committed to ensuring communication that is accessible, open, and adapted to local conditions, while maintaining the consistency of key messages across the entire Group.

The decentralized structure of the organization (different legal entities operating in various locations) promotes autonomy in adapting communication practices to cultural and operational conditions, fostering a sense of responsibility and significance at the local level. The ability to adapt to local needs strengthens the cohesion of the global team and supports the implementation of best practices aligned with employee expectations and company values.

The organization prioritizes open and two-way communication, where employees are not only well-informed about company goals, policies, and current events but are also encouraged to engage in active dialogue, share opinions, and submit ideas. This approach is essential for building trust, supporting inclusivity, and fostering a culture of continuous improvement.

Communication within the organization occurs at multiple levels — from daily team collaboration and inter-department coordination to dialogue between different functions or projects, supporting the achievement of business objectives. Implemented online collaboration tools enable maintaining contact and high productivity while providing real-time information exchange and building a community both at the global and local levels.

Thanks to these efforts, internal communication serves not only as a practical tool but also as a strategic pillar reinforcing employee position, well-being, and organizational integrity.

Opinions expressed by employees through various communication channels are taken into account in the process of managing significant impacts and risks related to their own workforce.

The body responsible for organizing effective communication channels within the Spyrosoft Group is the Management Board. Technical support for available communication tools is provided by the IT team, while operational use, coordination, and ongoing communication activities are primarily carried out by the People Operations team.

Formal Communication Channels and Access to Information

Guided by the principles of transparency, openness, and responsible management, the organization ensures structured and easily accessible communication channels that allow employees to stay up to date and actively engage in the organization's life.

The organization employs a multi-channel communication strategy tailored to the diverse needs of geographically dispersed teams, with a focus on clarity, consistency, and regular access to relevant information.

Main formal communication channels include:

- **Email** – the primary tool for delivering official company announcements, updates from management, and key information regarding the organization's development.
- **Microsoft Teams** – the central platform for daily collaboration, team meetings, project discussions, and thematic discussion groups. It facilitates both structured and informal communication between locations.
- **Company Newsletters** – regularly distributed bulletins containing selected information about the company's key achievements, successes, upcoming initiatives, and activities directed towards employees.
- **Intranet** – the internal knowledge base where policies, procedures, training materials, work-related information, and internal news are located. It serves as a constant point of reference for all employees.
- **Regular Local Meetings** – organized at the office level to provide employees in all locations with timely and relevant updates tailored to their local operational context.
- **Quarterly Global Catch-Up Meetings** – all-hands meetings where management presents strategic updates, progress on goals, and answers questions from employees, thus supporting transparency and trust.

Informal Communication and Grassroots Forms of Engagement

In addition to formal communication structures, Spyrosoft Group recognizes the value of informal, community-based communication channels that enhance a sense of belonging, support well-being, and encourage knowledge exchange among employees. Informal spaces foster the development of an organizational culture based on collaboration and openness, which in turn strengthens team engagement. To support open dialogue and knowledge sharing between teams and locations, the organization offers various informal communication opportunities, including:

- **Microsoft Teams Community Channels** – virtual spaces for casual conversations, interest groups, and informal knowledge exchange forums.
- **Notice Boards in Offices** – physical or digital boards with local news, announcements, and event invitations.
- **Grassroots Initiatives Organized by Employees**, such as:
 - o Film clubs allowing shared movie viewings and discussions,
 - o ‘Board Game Meetups’ regularly held at the office,
 - o Meetings and communities focused on specific technologies, tools, platforms, or programming languages, supporting knowledge exchange among IT specialists,
 - o Participation in company-sponsored runs and sports activities,
 - o Charitable collections and social campaigns.

These initiatives are not only welcomed but actively supported by the organization, which appreciates their role in building a strong internal community.

Transparency and Effectiveness of Communication

Spyrosoft Group systematically monitors and improves the effectiveness of internal communication to ensure that it meets employees' needs and supports the achievement of organizational goals. To assess and optimize communication quality, the following mechanisms are used:

- **Monthly Pulse Surveys** – short, periodic surveys used to monitor engagement and satisfaction levels.
- **Internal Communication Studies** – structured evaluations conducted to identify communication gaps, assess the reach and relevance of messages, and determine priority areas for improvement.
- **Focus Groups** – moderated discussions with employees from different departments and locations, providing qualitative information about communication practices, challenges, and expectations.
- **Continuous Optimization of Communication Tools and Channels** – includes regular content updates, adjusting formats, and improving usability to ensure the availability and effectiveness of internal information flow.

Spyrosoft Group continuously enhances its communication infrastructure to support open, two-way dialogue. Employees are encouraged to share feedback, raise concerns, and contribute ideas through both formal and informal mechanisms. These efforts reflect the organization's commitment to building a conscious, engaged, and integrated team, where communication is not only a tool but also a cornerstone of long-term organizational development and shared success.

Additionally, in 2024, part of Spyrosoft Group's employees was involved in the double materiality study process, which allowed them to express their views on the significance of various sustainability issues for the business model and strategy of Spyrosoft Group.

In the process of managing significant impacts related to the company's own workforce, the effectiveness of the actions and initiatives as well as employee engagement are continuously monitored and consulted with employees, supported by open dialogue in the organization and numerous communication channels between employees and the organization.

3.1.4. INDIRECT COMMUNICATION

S1-8 – Collective bargaining coverage and social dialogue

In Spyrosoft Group, internal communication is based on a transparent structure that ensures the smooth and consistent transmission of important information to employees. One of the key elements of this system is indirect communication, which enables connecting employees with different parts of the organization through established roles and processes. Project Managers and Line Managers serve as the main communication links. They are responsible for passing important information to teams, providing feedback, discussing project progress, and supporting employee development. Managers play a key role in guiding team members from the start of their employment, supporting their daily work, and shaping a culture based on collaboration and engagement.

In addition, representatives from departments such as Recruitment, IT, People Operations, Payroll, Finance, and Marketing continuously provide employees with up-to-date information on operational matters such as current rules and policies, work organization, salaries, and administrative processes. This approach ensures that all employees have access to the necessary information that enables effective work and professional development.

The communication structure is supported by regular team meetings, one-on-one conversations (1:1), and larger events, such as the Global Catch Up, during which the company's management shares information about business strategy, financial results, and upcoming changes.

As a publicly listed company, Spyrosoft S.A. also ensures transparency of information through formal reporting. Financial results and organizational updates are shared with employees in accordance with regulatory requirements to support open information flow throughout the company.

This structured approach promotes the creation of a credible and transparent communication environment, strengthening the consistency of actions, trust, and continuous improvement across the organization.

In Spyrosoft Group companies, trade unions do not operate, and no collective bargaining agreements have been concluded in any company (except for the Romanian subsidiary). At the end of 2024, 100% of the employees in the Romanian subsidiary were covered by a collective agreement. This represented 8.6% of Spyrosoft Group's total employees by the end of 2024.

In selected Spyrosoft Group companies, in line with local regulations, employee representatives have been appointed. Employee representatives were appointed in the Polish companies (a total of 8 people) and in Romania (a total of 2 people), thus all employees in these companies (a total of 346 at the end of 2024) were represented by appointed representatives. This number corresponds to 72% of the employees employed at the end of 2024. In other companies, operating in accordance with national regulations, there is no requirement to appoint employee representatives for companies with a workforce below the threshold specified in the relevant national regulations.

3.1.5. STRUCTURE OF OWN HUMAN RESOURCES

Below is a summary regarding the own human resources of the Spyrosoft Group.

Employees and Collaborators - Data in Persons as of the End of the Period	2024		
	Men	Women	Total
-			
Employees	262	216	478
Civil Law Contracts*	21	3	24
B2B (Self-Employment)	807	94	901
* Includes collaborators with whom civil law contracts and contracts for specific work were concluded.			

The organization does not use temporary employment agencies.

Among the employees, key groups include:

- Management
- Line Managers
- Project Managers
- “Backoffice” Employees
- Engineers, including software engineers and other specialists such as analysts, developers, testers, UI/UX designers.

Among the individuals on civil law contracts included in the organization’s workforce, the majority are Software Engineers.

3.1.6. EMPLOYMENT POLICIES

S1-1 – Policies related to own workforce

Spyrosoft Group has implemented a comprehensive set of policies and guidelines that apply at the Group level and cover all employees. Additionally, there are policies specific to individual countries that ensure full compliance with local legal and regulatory requirements as an employer.

Global principles and regulations	
The DEI policy (Diversity, Equity & Inclusion)	The DEI policy aims to promote a culture of mutual respect, recognizing diversity, ensuring equal opportunities, preventing exclusion, and combating discrimination, with respect for all employees of the Spyrosoft Group. The policy also defines procedures for handling complaints from employees, including complaints related to harassment, bullying, molestation, or discrimination. Although this policy does not directly refer to "social origin and skin color" as separate categories, Spyrosoft Group does not accept any forms of discrimination, including those not explicitly mentioned in the document, such as discrimination based on skin color or social origin. In the future, the issuer will consider updating the document to include these provisions to more fully reflect the practices and values in this area.
The Whistleblowing Policy	The Whistleblowing Policy ensures an organized and confidential process that allows employees to report unethical, illegal, or inappropriate behavior within the organization. It guarantees that reports concerning abuses, corruption, or violations of policies are addressed without fear of retaliation. The policy defines the procedure for submitting reports,

	ensuring anonymity and a fair investigative process. Employees can report irregularities via designated channels, and all matters are treated confidentially and with due diligence.
The Training Policy	The Training Policy has been developed to support employee development by offering organized training opportunities. It ensures the acquisition of necessary skills, knowledge, and competencies required for the position, as well as supporting career development. The policy includes mandatory compliance training, technical skill development, leadership programs, and elective courses. Training can be conducted through internal platforms, external courses, workshops, or mentoring programs. Employees are encouraged to discuss their development needs with their supervisors and to jointly determine methods for acquiring knowledge – including through external courses and conferences – funded from the individual training budget allocated by the Group.
Work from Anywhere Policy	The Work from Anywhere Policy enables employees to work remotely, in the office, or in a hybrid model. While most positions allow for flexibility, some roles (such as managerial, administrative, payroll, or People Operations positions) may require presence at the workplace. Employees are responsible for ensuring compliance with local tax and legal regulations when working from different locations. Cooperation and coordination with supervisors are crucial for maintaining efficiency and smooth business operations.
The Business Travel Policy	The Business Travel Policy outlines guidelines for employees required to travel for professional purposes. It ensures that all business trips are justified, cost-effective, and properly approved. The policy includes procedures for booking travel, cost reimbursement rules (airline tickets, accommodation, meals, and transportation), as well as safety-related matters. Employees must obtain approval before making any bookings and retain receipts for expense reimbursement. For international travel, travel insurance, health and safety measures, and emergency contact details are required. Special guidelines apply for longer trips or international assignments.
Regulations and country-specific regulations – supplementary or additional, required by law.	
Poland	<p>Work Regulations – Introduced based on Article 104 § 2 of the Labor Code. The work regulations define the organization of work, internal order, as well as the rights and duties of employees and employers. It applies to all employees, regardless of position and type of contract, ensuring compliance with labor law and company policies.</p> <p>Regulation on Remuneration – Based on Article 77 [2] of the Labor Code, it defines the principles of remuneration and benefits related to work, guaranteeing fair and transparent remuneration principles. It applies to all employees, regardless of position and type of contract, with employees employed part-time receiving remuneration proportional to their working time.</p> <p>Occupational Risk Assessment – Identifies hazards present in the workplace, defines risk factors, and necessary safety and health training. Its goal is to ensure employee safety, compliance with regulations, and the implementation of preventive measures to minimize occupational risks.</p>

Croatia	<p>Work Regulations – This regulation, in accordance with Croatian labor law and other applicable provisions, regulates the rights, duties, and responsibilities arising from the employment relationship, including: prohibition of discrimination, conclusion of employment contracts, working hours and their distribution, remote work and teleworking, breaks and vacations, non-compete clauses, protection of life, health, privacy, and dignity of employees, remuneration, compensation, and other monetary benefits for employees, organizational structure, structure and roles of positions in the company, inventions and technical improvements, termination of employment contracts, serious violations of employee duties, material liability and compensation, implementation of employee rights and duties arising from the employment relationship, as well as other rights specified by law and established in the company's internal general acts.</p> <p>Regulation of Organization and Job Position Systematization – This regulation defines the organization and systematization of job positions within the company, establishes the names of specific positions, basic job descriptions and task scopes, directions and levels of professional qualifications, required professional experience, and other necessary conditions for entering into an employment contract, with particular emphasis on regulations regarding: the macro-, meso-, and microstructure of the company's organization.</p>
Romania	<p>Collective Labor Agreement – Regulates working conditions, remuneration, working hours, training, and dispute resolution procedures. It defines the rights and obligations of both the employer and employees. It complements individual employment contracts.</p> <p>Internal Regulations – Establishes rules concerning work discipline and behavior within the Romanian company. It protects the company's property and confidentiality of information. It also defines the scope of authority of company representatives.</p> <p>Occupational Health and Safety (OHS) – Ensures a safe and healthy working environment. It contains guidelines for identifying and controlling workplace hazards. Its goal is to prevent accidents and promote a safety culture.</p> <p>Pregnancy Notification and Contract Suspension Guidelines – Describes the procedures for notifying pregnancy and transitioning to maternity leave. It distinguishes between maternity leave and contract suspension. It specifies the required documentation and the employee's rights.</p>
UK	<p>Modern Slavery Act 2015 – Requires organizations to conduct due diligence, including regular audits and supply chain inspections, to prevent forced labor and ensure compliance with ethical sourcing requirements.</p> <p>National Minimum Wage and National Fair Wage – These regulations require all employers to pay employees according to rates not lower than the annually updated statutory minimum wage and fair wage thresholds.</p>

	<p>Employment Rights Act 1996 – Provides statutory protection to employees, including rights related to protection against unfair dismissal, severance pay, and the right to a written employment contract.</p> <p>Equality Act 2010 – Prohibits discrimination in employment based on age, race, gender, disability, religion, or sexual orientation and requires equal treatment and promotion of inclusivity in the workplace.</p> <p>Health and Safety at Work Act 1974 – Obligates employers to ensure the health, safety, and welfare of employees by identifying and managing workplace hazards and risks.</p> <p>Family Leave and Pay – UK law provides eligible employees with the right to maternity, paternity, adoption, and shared parental leave, as well as corresponding financial benefits, subject to meeting specific criteria.</p> <p>Expense Reimbursement Policy – Regulates the reimbursement of reasonable and necessary business expenses, in accordance with HMRC regulations and internal approval procedures.</p> <p>Flexible Working Regulations – Grants employees the statutory right to request flexible working arrangements, including changes in working hours, place of work, or schedule.</p> <p>Company Policies and Procedures Manual – An internal document that defines policies, expectations, and values applicable to all employees to create a consistent and transparent work environment.</p> <p>Occupational Health and Safety Policy – Specifies actions to ensure compliance with health and safety obligations towards employees, office visitors, and individuals affected by the company's activities, and ensures a safe and healthy working environment.</p>
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Policies related to employees, in the Company's assessment, are consistent with relevant internationally recognized instruments, including the UN Guiding Principles on Business and Human Rights.

Not all companies in the Spyrosoft Group have provisions in their internal regulations directly related to human trafficking, child labor, or forced labor. However, regardless of the absence of such internal regulations in this area, the Group opposes human trafficking and does not tolerate any forms of forced labor or child labor.

Due to its business model, the Spyrosoft Group does not identify any groups of employees who are particularly vulnerable to threats. Therefore, the internal policies and regulations concerning the company's own workforce do not contain specific commitments related to the social inclusion of individuals from such groups within its own workforce.

3.1.7. OBJECTIVES REGARDING OWN HUMAN RESOURCES

S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

As of the date of this report, the Spyrosoft Group has not defined formal strategic objectives in the area of its own human resources.

3.1.8. PROCESSES FOR MITIGATING NEGATIVE IMPACTS AND CHANNELS FOR REPORTING IRREGULARITIES BY OWN EMPLOYEES

S1-3 – Processes to remediate negative impacts and channels for its own workforce to raise concerns

Whistleblowing system and protection of whistleblowers

The whistleblowing system and protection of whistleblowers is an important element of the organization's approach to transparency, accountability, and integrity. It provides employees with safe, confidential, and anonymous channels to report any irregularities, unethical actions, fraud, or violations. Reports can be made both by internal and external parties, including business partners, collaborators, and other third parties. Reports may concern, among other things:

- Corruption – e.g., accepting bribes in exchange for employment or allocation of contracts
- Breach of confidentiality – e.g., leaking confidential information to competitors
- Conflict of interest – e.g., assigning contracts to companies linked to employees
- Fraud – e.g., falsifying financial reports or defrauding funds

Employees can report these cases through the dedicated 'SpeakUp' mailbox, which ensures full anonymity and confidentiality. Reports are treated with the utmost seriousness, and the reporting process is in accordance with specified principles.

In the Spyrosoft Capital Group, a joint Anonymous Whistleblowing Reporting System is in place, implemented according to the Whistleblowing Policy introduced in September 2024. This policy was developed in accordance with the requirements of the European Parliament and Council Directive (EU) 2019/1937 of October 23, 2019, on the protection of persons reporting breaches of Union law (the Whistleblower Protection Directive). Its purpose is to effectively protect whistleblowers, promote transparency, and prevent abuses.

The policy was developed in accordance with national regulations in the countries where the Group operates. It specifies the procedures for reporting potential irregularities, abuses, or other actions that violate legal provisions, ethical principles, or sustainable development standards. The document regulates the process of accepting reports, protecting whistleblowers, and how investigations are conducted, particularly regarding violations of human rights, environmental protection, and anti-corruption.

The policy guarantees full anonymity and security for the whistleblowers and ensures there will be no retaliation against those making a report in good faith. The communication channels specified in the policy include:

- a dedicated email address for reporting violations,
- confidential postal correspondence,
- direct contact or online meetings with the Whistleblowing Officer.

The process for reporting irregularities described in the policy includes the following steps:

- Reporting – Employees report irregularities through designated channels.

- Confirmation of the report – Each report is immediately confirmed, and if necessary, the reporting party may be asked for additional information within 7 days.
- Investigation process – The investigation begins immediately and typically lasts up to 3 months. In exceptional cases, it may be extended to 6 months.
- Reporting the results of the investigation – Upon completion of the investigation, the report is forwarded to the appropriate individuals within 7 days.
- Decisions on further actions – Based on the investigation results, decisions are made regarding further steps and corrective actions.
- Protection of whistleblowers – Whistleblowers are protected from any form of retaliation, and their identity remains confidential.

In the organization's assessment, the individuals responsible for analyzing these reports possess the necessary knowledge and competence to handle the submissions. Thus, in 2024, no specific training regarding the handling of reports within the whistleblowing system was conducted.

The full text of the policy can be found on the company's official website in the Career section. The document is also available to business partners upon request and to employees via the internal intranet platform. Information about the applicable codes and policies, including the main reporting channels, is also communicated to new employees during onboarding training.

The companies within the Spyrosoft Group did not conduct any surveys among employees regarding awareness and trust in the above-mentioned solutions.

The responsibility for proper implementation and oversight of the policy lies with the Whistleblowing Officer, who participates in every report along with an independent two-person team.

Protection of whistleblowers

Whistleblowers are protected from any form of retaliation. The reporting process is designed to ensure complete anonymity and protect the employee's interests, and reports are treated with the utmost seriousness. Once a report is made, the whistleblower receives confirmation of the case's registration. Each report is individually, fairly, and impartially analyzed, with full respect for the rights of all parties involved. This process is conducted in accordance with applicable legal provisions and established principles.

The investigative team consists of properly trained experts whose task is to thoroughly and diligently examine the case. After the analysis is completed, the team makes a decision regarding the validity of the complaint, which is formalized in a report containing findings and justification. This report is then forwarded to the appropriate member of the Board, who makes decisions about the appropriate measures for the person under investigation.

The internal regulations regarding own employees in no way limit the possibility of applying appropriate corrective measures regarding impacts on human rights. In this respect, full compliance with national regulations is ensured. An essential aspect concerning this issue is the operation of the aforementioned anonymous whistleblowing reporting mechanism.

3.1.9. ACTIONS RELATED TO OWN EMPLOYEES

S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The organization undertakes actions and initiatives related to its own employees in the following areas:

- Communication and information sharing using the Global Catch Up tool
- Adopting the principle of fair compensation as the primary approach in employee relations
- Managing development, competencies, and training
- Establishing non-wage benefits
- Adopting a strategic approach to mental health and well-being
- Strengthening engagement and monitoring satisfaction levels

In each of the above areas, the organization undertakes specific actions and initiatives aimed at supporting employees and creating a friendly and sustainable work environment.

In the process of managing significant impacts related to own employees, the effectiveness of undertaken actions and initiatives, as well as employee engagement, is continuously monitored and consulted with employees, facilitated by open dialogue within the organization and numerous communication channels between employees and the organization. Thanks to the feedback on the effectiveness of implemented actions and initiatives, the organization can respond promptly to employees' needs in terms of creating safe and satisfying working conditions and the appropriate level of engagement from employees.

3.1.10. CHARACTERISTICS OF SPYROSOFT GROUP EMPLOYEES

S1-6 – Characteristics of the undertaking's employees
S1-12 – Persons with disabilities

The table below presents information regarding the number of employees in the Spyrosoft Group in 2024, by headcount at the end of the reporting period.

Gender	Employees in 2024
Male	262
Female	216
Other	0
not reported	0
Employees total	478

Below is the breakdown of Spyrosoft Group employees by geographical location.

Place	Employees in 2024
Poland	324
UK	74
Other	80
Employees total	478

Above, the breakdown by location is provided, considering only those locations that employ at least 50 employees, which constitutes at least 10% of the total number of employees.

Below is the information regarding employment forms within Spyrosoft Group at the end of the reporting period.

The numerical data regarding own workforce resources come from an internal system, including the HR and payroll module. This data was then generated into dedicated spreadsheets. Information regarding the type of data on employment or the methodology for calculating specific indicators is provided in the subsequent tables presenting the relevant numerical data.

Data category	2024				
	Famale	Male	Other*	Not reported	Total
-					
Total number of employees (total number)	216	262	0	0	478
Number of employees employed on indefinite contracts (total number)	199	221	0	0	420
Number of employees employed on fixed-term contracts (fixed-term contracts and probationary period contracts)	17	41	0	0	58
Number of employees with no guaranteed working hours (total number)	0	0	0	0	0
Number of employees employed full-time (total number)	208	257	0	0	465
Number of employees employed part-time (total number)	9	4	0	0	13

In 2024, the company employed a total of 478 employees, of which 216 were women and 262 were men. The majority of employees (423 people) were employed on indefinite contracts, while 58 people worked under fixed-term contracts (both fixed-term and probationary period). All employees had guaranteed working hours.

The vast majority, 465 people, worked full-time, while 13 people were employed part-time.

Employee Departures

Data category	2024
Number of employees (number of individuals) who left the organization during the reporting period	97
Turnover rate	22%

** The turnover rate was calculated as the ratio of the number of individuals who left during the reporting period to the average number of employees during the reporting period. The average employment was calculated as the average computed at the end of each subsequent day of the reporting period.*

The issuer clarifies that the above indicator refers only to employees working with the organization under an employment contract.

Persons with Disabilities

At the end of 2024, the Spyrosoft Group employed 5 individuals (i.e., 1% of employees at the end of the reporting period) with a disability certificate, who worked as a Procurement Specialist and a Software Engineer.

The percentage of employees with disabilities among the staff, calculated as the number of persons with

a disability certificate relative to the average number of employees in the Spyrosoft Group in 2024, is 0.97%. The average employment was calculated as the average computed at the end of each subsequent day of the reporting period.

3.1.11. EMPLOYMENT CONDITIONS

S1-10 – Adequate Wages

S1-11 – Social Protection

S1-15 – Work-Life Balance metrics

S1-16 – Remuneration metrics (pay gap and total remuneration)

The Spyrosoft Group has developed a unified compensation system aimed at promoting fair, transparent, and consistent pay practices across all group entities. This system is based on the principles of meritocracy, non-discrimination, and equal treatment, with a particular emphasis on gender neutrality in compensation. These standards are further reinforced by the organization's Work Regulations and fully comply with the provisions of the Human Rights Act.

Key principles that guide the organization's approach to equal compensation include:

- **Salary Transparency** – Pay ranges are clearly defined and communicated, taking into account role, country of employment, and seniority level. The pay structure reflects professional experience, skills, and the scope of responsibility.
- **Role-based Pay Structure** – Compensation and access to roles/positions are based solely on the employee's competencies, job performance, and achievement of agreed-upon goals. Spyrosoft is committed to maintaining pay equality, including a 1:1 salary ratio for women and men in comparable roles with equal responsibility and career paths.
- **Regular Market Analyses** – Compensation levels are reviewed at least annually to ensure competitiveness, fairness, and alignment with current market standards.
- **Right to Equality** – This principle applies to all employment practices, including recruitment, working conditions, access to development opportunities, compensation and benefits, and promotions within the organization.

With this approach, the Spyrosoft Group ensures fair and equal compensation for all employees, reinforcing its commitment to inclusive growth and responsible business conduct.

All employees of the Spyrosoft Group receive adequate compensation in line with applicable reference indicators.

All employees in the Spyrosoft Group are covered by social protection against income loss due to serious life events such as illness, unemployment starting during their employment with the organization, work-related accidents, acquired disabilities, parental leave, and retirement, depending on national regulations.

In 2024, the Spyrosoft Group did not implement measures to mitigate the negative impacts of transitioning to a greener, climate-neutral economy on its own workforce.

Below is information regarding family leave entitlements and usage.

Family leave	2024		
	Men	Women	Total
-			
percentage of employees entitled to family leave	100%	100%	100%
percentage of entitled employees who took family leave	0,78%	4,28%	5,06%

For the purposes of the disclosures in this section, the Group has assumed that all of its employees are entitled to family leave. In this regard, the companies within the Group do not introduce individual criteria.

Salary Indicators

Data category	2024
-	Pay Gap Indicator
Total	26,83

The pay gap indicator was calculated according to the following methodology:

(Average gross monthly wage of male employees - Average gross monthly wage of female employees)
 _____ x 100

The average gross monthly wage of male employees

The total annual salary of the highest-earning person to the median annual salary of all employees (excluding the highest-earning individual) in Spyrosoft Group in 2024 was 4.09.

Spyrosoft continuously monitors its pay structure to ensure fairness and compliance with equal pay for equal work. Ongoing analyses are conducted to assess salaries and employment equality in key demographic categories such as gender, age, and nationality. These evaluations support the company's commitment to preventing discrimination and ensuring equal treatment among employees.

Additionally, regular exit interviews are conducted with departing employees to identify trends, understand the reasons for turnover, and provide feedback for future improvements in employee experiences and retention strategies.

The observed differences in the average wages of women and men in the Spyrosoft Group reflect structural factors typical for the IT industry. These include, among others, geographical distribution, role and responsibility diversity, and varying levels of representation of women and men in different departments and job families.

A key factor influencing average salary levels is the organizational structure: a significant number of men are employed in software development departments, typically associated with higher market rates due to technical complexity, while women are more often represented in support functions, which are covered by different pay levels reflecting the nature and market value of those roles.

Spyrosoft conducts detailed reviews of all elements that may contribute to wage differences, including role type, seniority level, and functional area, to ensure that pay practices remain fair, non-discriminatory, and in line with the principle of equal pay for equal work.

Non-salary benefits

Regardless of the employment contract type (full-time vs. part-time), employees of Spyrosoft Group receive additional benefits, which are presented below.

Poland	<ul style="list-style-type: none"> • Private medical care • Subsidy for the Multisport / Medcover card • Financial assistance from the Social Benefits Fund • Subsidy for purchasing contact lenses or glasses
Romania	<ul style="list-style-type: none"> • Meal vouchers • Medical subscription • Reimbursement for the purchase of glasses • Discounts on selected products or services (restaurants, bookstores, etc.)
Croatia	<ul style="list-style-type: none"> • Paid annual medical exams with an annual budget for health checks or paid optional additional health insurance • Subsidy for gym membership or Multisport card • Subsidy for purchasing glasses • Bonuses such as: Christmas/vacation bonus, baby birth bonus, financial assistance in the event of the death of an immediate family member • Contributions to voluntary pension funds • Coverage of transportation costs for employees working in a hybrid model
UK	<ul style="list-style-type: none"> • Private health insurance • Life insurance • 10% employer pension contribution under the group program for qualified earnings • Free annual flu vaccination • Free vision tests • Increased annual vacation limit • Discounts at selected stores and for services • Paid special leave in case of the death of an immediate family member

3.1.12. CHARACTERISTICS OF OTHER HUMAN RESOURCES

S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

The numerical data concerning human resources, including data on civil law contracts and B2B collaborators, come from the internal system including the payroll module. These data were then generated in the form of dedicated spreadsheets.

Below, we present information on other categories of individuals constituting human resources. The following data is presented as headcount at the end of the reporting period.

Other human resources of the Spyrosoft Group	2024
civil law contracts – commissions	24
civil law contracts – B2B	901
temporary workers	0

At the end of the reporting period, the majority of individuals collaborating with Spyrosoft Group worked under civil law contracts in the B2B model (901 people), compared to 24 individuals employed under mandate contracts, which were mainly used for students and individuals at the beginning of their careers. No temporary workers were recorded during the analyzed period, reflecting the Group's focus on maintaining long-term and stable professional relationships.

The dominance of the B2B collaboration model is consistent with industry standards in the IT sector and supports the organization's ability to acquire specialized knowledge while offering contractors a high level of professional independence and operational flexibility. This structure also allows the company to build long-lasting partnerships with qualified specialists, aligning with long-term business goals and talent development.

3.1.13. DIVERSITY METRICS

S1-9 – Diversity Metrics

At Spyrosoft Group, diversity and equality are the foundations upon which the organization's culture is built. The organization promotes openness and mutual respect, believing that the differences between people, both visible and invisible, are a source of strength. With the diverse experiences, ideas, and perspectives brought by each team member, the group is able to create innovative solutions and effectively achieve business goals.

To ensure adherence to the principles of equality and diversity, the organization regularly monitors indicators related to the representation of various groups. The analysis includes team diversity in terms of gender, age, background, and other characteristics that may influence daily cooperation. Additionally, the organization monitors employee satisfaction regarding equal opportunities and adherence to anti-discrimination policies, as well as combating mobbing and harassment. The organization's activities include initiatives that support inclusivity, equality, and eliminating all forms of discrimination in the workplace. The results of these initiatives are regularly analyzed to continuously improve the approach and ensure that every employee at Spyrosoft Group has equal opportunities for growth.

Below is information about the diversity in the top management team at Spyrosoft Group at the end of 2024.

Top management team*	2024		
-	Number**	Percentage of Top Management	Percentage of Employees
Men	48	96%	3,42%
Women	2	4%	0,14%
Total	50	100%	n/a
*Top management is understood as one or two levels below the administrative and supervisory bodies.			
** This position includes individuals who are part of the management team, regardless of the form of cooperation with the companies of the Spyrosoft Group (i.e., employment contract, B2B, appointment).			

Below, information on diversity within the so-called middle management is presented, including positions such as Line Manager, Site Manager, Head, Director, and employees with Lead and Principal seniority.

Middle management*	2024		
-	Number**	Percentage of middle management	Percentage of Employees
Women	92	22%	7%
Men	327	78%	23%

Total	419	100%	n/a
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* Middle management includes positions such as Line Manager, Site Manager, Head, Director, as well as employees with Lead and Principal seniority.

** This position includes individuals in middle management, regardless of the form of collaboration with the Spyrosoft Group companies (i.e., employment contract, B2B, appointment).

Age structure of Spyrosoft Group employees at the end of the reporting period, in numbers.	2024
Under 30 y/o	135
30 – 50 y/o	332
over 50 y/o	11
Total	478

Based on the data provided regarding the age structure of Spyrosoft Group employees in 2024, it is clear that employees aged 30-50 form the largest group within the organization, which may indicate professional maturity and experience. This group consists of 332 individuals, representing approximately 69% of the total number of employees. The company also actively employs individuals at the beginning of their professional careers (employees under 30, accounting for around 28% of the total workforce).

3.1.14. SKILLS DEVELOPMENT AND TRAINING

S1-13 – Training and Skills Development Metrics

Spyrosoft Group consistently develops a strong learning culture that supports employee retention, organizational agility, and high performance. A key strategic goal is to build organizational agility through comprehensive skills development at every stage of an employee's career path. Learning and Development (L&D) initiatives strengthen the internal talent pool, supporting both individual employee growth and the achievement of business objectives.

Tools and processes used in this area include:

1. Development Directions

The organization annually carries out a process to define Development Directions across all Group companies. This organized and cyclical activity allows investments in development to be aligned with business priorities. Through systematic alignment of strategic goals with key competency needs, the organization makes data-driven decisions about development investment areas. This ensures that resources are allocated where they bring concrete and measurable value.

2. Skills Matrix

The Skills Matrix is the foundation of employee development. It was developed by experts and tailored to the roles defined in the organization. The matrix is used by line managers to assess employee competencies and co-create individual development paths during 1:1 meetings with employees. It ensures that the learning process focuses on the strategic and essential competencies for each role.

3. Individual Development Paths and Budgets

Each employee has a personal development budget tailored to their role, development goals, observed performance, and career aspirations. Development plans are established during regular 1:1 meetings with managers and reviewed throughout the year to ensure alignment with Development Directions, the company's strategy, and customer needs.

4. 5Di Learning Design Framework

The organization uses the 5Di model to deliver learning processes that are relevant, measurable, and results-oriented. The organization helps address real business challenges through structured learning design, inspired by the principles of the Software Development Life Cycle (SDLC), including:

- Defining the business challenge.
- Discovering participants' learning needs.
- Designing the solution in collaboration with stakeholders.
- Developing practical, testable interventions.
- Implementing using engaging, participant-focused methods.
- Iterating based on feedback and data.

5. Delivery Methods and Training Topics

The organization offers a wide range of learning formats and training topics, including:

- Enhancing technical, soft, managerial, and language skills.
- Onboarding, upskilling, reskilling, and domain-specific learning.
- Sharing internal knowledge: Academies, 'Power Hours', 'Communities of Practice', and 'Internal Mobility'.
- Utilizing high-quality external training providers, verified and recommended based on employee feedback and L&D department evaluation.
- Opportunities for online and in-person learning.

6. Internal Corporate Academies

Internal academies offer structured, hybrid programs run by employees, focusing on developing high-demand skills. They combine mentoring, practical projects, and carefully selected materials to maximize practical value.

All these practices are detailed in the internal document L&D Strategy.

Below is a summary of training and skills development metrics for Spyrosoft Group in 2024.

Data category	2024			
	Contract of employment		B2B	
-	Men	Women	Men	Women
Total number of employees who participated in regular performance and career development reviews	146	93	480	38

Percentage of employees who participated in regular performance and career development reviews*	56%	43%	59%	40%
Average number of training hours per employee**	The metric "Average training hours per employee" is not applicable in the context of the organization. Training is highly individualized and tailored to the specific developmental needs and seniority level of each employee. Instead of tracking the number of hours, the organization uses a model of an annual training budget. Each employee is allocated an individual training budget annually, which increases with seniority. This concept allows for a more flexible and accurate approach to development, tailored to individual career paths and business priorities.			

* total number of employees who participated in regular performance reviews and career development, divided by the average number of employees

** total number of training hours offered to employees by gender category and completed by them, divided by the total number of employees by gender category

3.1.15. INCIDENTS, COMPLAINTS, AND SERIOUS IMPACTS ON HUMAN RIGHTS COMPLIANCE

S1-17 – Incidents, complaints and severe human rights impacts

In 2024, Spyrosoft Group:

- No cases of discrimination, including harassment, were reported;
- No complaints were filed by Spyrosoft Group's own employees through the reporting channels or complaints to the national contact points for the OECD Guidelines for Multinational Enterprises, and thus no fines, penalties, or compensation were imposed as a result;
- No serious incidents related to human rights violations were identified in relation to the Group's own employees, and therefore no fines, penalties, or compensation were imposed on that account.

3.1.16. WORKPLACE SAFETY

S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

S1-14 – Health and safety metrics

S1-1 – Policies related to own workforce

In the companies of the Spyrosoft Group, a workplace safety management system has not been established. No health and safety (H&S) policies have been adopted by Spyrosoft Group companies, which is linked to the relatively low accident risk typical for the type of business conducted. Nevertheless, the principle is that Spyrosoft Group companies ensure full compliance with local regulations in the area of workplace safety, and in Poland, with the applicable Occupational Risk Assessment for specific job categories.

Workplace Safety and Hygiene Indicators	Period
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-	2024
Accidents among employees	0
Accidents	0
Severe accidents	0
Fatal accidents	0
Mass accidents	0
Number of work-related health issues requiring reporting	0
Total number of accidents	0
Accidents among non-employees	0
Accidents	0
Severe accidents	0
Fatal accidents / Mass accidents	0
Number of work-related health issues requiring reporting	0
Total number of accidents	0
Accidents among non-employees	0

Other HSE Data	Period
-	2024
Injury rate (work-related accidents) related to work	0

* The work accident rate was calculated as the number of accidents divided by the total number of hours worked by employees constituting the company's own workforce, multiplied by 1,000,000.

3.2. EMPLOYEES IN THE VALUE CHAIN

3.2.1. SIGNIFICANT IMPACTS, RISKS, AND OPPORTUNITIES RELATED TO EMPLOYEES IN THE VALUE CHAIN

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Description of the identification process and the formation of assessments for individual aspects of sustainable development (including those related to employees in the value chain), the criteria adopted for this process, and the accompanying assumptions have been described in point 1.12 Process of double materiality assessment.

Regarding employees in the value chain, the process of double materiality assessment identified significant positive impacts in the medium materiality category for all aspects covered in AR 16 ESRS 2. No significant negative impacts, risks, or opportunities related to employees in the value chain were identified.

It is worth emphasizing that the above assessment also includes feedback from selected clients, suppliers, investors, and financial institutions, as stakeholders involved in the value chain participating in the double materiality assessment process.

Through business relationships, the Spyrosoft Group has the opportunity to exert indirect influence on contractors through contractual obligations (especially concerning suppliers, through commitments to specific behaviors and activities described in the Supplier Code of Conduct). However, in 2024, this code was only in place in Spyrosoft Solutions. Moreover, in practice, the influence of Spyrosoft Group companies on contractors is very limited due to the competitiveness of the industry in which it operates, as well as the

lack of real tools to enforce certain behaviors or actions. This specifically refers to the ability to influence global IT equipment manufacturers, service providers used by the Spyrosoft Group, or clients, including large international enterprises.

Consequently, in relation to employees in the value chain, the key is to establish proper relationships directly with the employees of contractors. In dealings with contractor representatives, it is important to create relationships based on integrity, respect, fairness, and the respect for human rights of each person with whom the Spyrosoft Group collaborates. Shaping relationships with contractor employees primarily follows the principles outlined in the Business Ethics Policy, which defines the organization's key standards and values in the context of conducting business operations.

In addition to the business ethics influences described above that shape relationships with specific individuals and contractors, it should be noted that the business relationship between Spyrosoft Group companies and their contractors aims to realize projects that allow contractors to achieve specific business benefits, primarily economic benefits. From the clients' perspective, through the implementation of IT projects, specific client needs are met, including the resolution of various business issues that clients raise during cooperation. From the suppliers' perspective, collaboration with the Spyrosoft Group brings clear economic benefits resulting from completed deliveries and orders.

In cooperation with suppliers and clients, all parties generally strive to build long-term relationships, which may contribute to greater employment stability on both the Spyrosoft Group's side and that of the suppliers and clients. Some relationships with contractors have been long-term.

The identified impacts on employees in the value chain directly stem from the business model and are general in nature, meaning these impacts are not limited to specific countries or geographic regions. No special circumstances have been identified related to the type of entities in the value chain or the location of operations that would limit or increase the significant impacts described above.

Managing actual and potential impacts on employees in the value chain includes prioritizing the avoidance of negative impacts and involves identifying areas characterized by an increased risk of incidents related to the violation of human rights regulations. This process includes analyzing locally applicable laws, industry practices, as well as continuously monitoring feedback obtained during cooperation with employees in the value chain. An additional tool in this area is the available reporting system, which is also open to external stakeholders, allowing for the identification of incidents that may lead to potential irregularities.

Spyrosoft Group does not identify any impact on employees in the value chain that may arise from transitioning to more ecological and climate-neutral operations.

In the course of its activities and business model, as well as in the double materiality assessment conducted before the preparation of this report, no employees in the value chain were identified on whom Spyrosoft Group companies would or could have an impact, who would be employees with specific characteristics, working in particular contexts, or undertaking specific actions that might expose them to greater risks of harm.

In the Company's view, all employees working in the value chain, on whom the organization can exert significant influence, including those related to its own operations and the unit's value chain, also through its products or services, as well as business relationships, are covered by the disclosure in this section.

3.2.2. INTERNAL REGULATIONS RELATED TO EMPLOYEES IN THE VALUE CHAIN

S2-1 – Policies related to value chain workers

S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Spyrosoft Group, as well as the individual companies within its structure, do not have separate policies concerning individuals working in the value chain. However, it should be noted that Spyrosoft Solutions, a subsidiary of the Group, adheres to the Business Ethics Policy. This policy outlines the rules and standards under which the company conducts its business. The policy applies not only to employees and collaborators but also to contractors, partners, and other third parties acting on behalf of the company.

The policy defines the key standards and values of the organization in the context of doing business, including: avoiding conflicts of interest, fair competition, combating bribery and corruption, protecting confidential information, respecting intellectual property, ensuring a safe working environment, and observing human rights.

Additional information on the principles and values included in the policy is provided in section 3.4.1. Corporate culture and policies related to conducting business activities.

Given the industry, nature, and scale of operations, as well as the lack of identified significant negative impacts in this area, creating dedicated and separate policies at the level of individual companies within the Spyrosoft Group has thus far been considered unnecessary. The company will consider adopting a policy for employees in the value chain at the Group level in the future if it identifies space for generating added value related to this type of internal regulation.

Regarding relationships with contractor representatives, it is worth mentioning the Supplier Code of Conduct, which was in force in 2024 within the subsidiary Spyrosoft Solutions, and which defines general requirements for suppliers in the context of business cooperation.

The Supplier Code of Conduct applies to all direct and indirect suppliers of Spyrosoft Solutions, including their subcontractors and all other entities that provide goods, services, or materials. By entering into a business relationship, the supplier agrees to comply with all relevant legal regulations and the principles and regulations outlined in the Code.

These principles relate to the following areas and issues:

- Human rights and working conditions:
 - Child labor and young workers
 - Modern slavery
 - Diversity, equality, and inclusion
 - Whistleblowing and protection from retaliation
 - Health and safety
 - Wages and benefits
 - Working hours
- Business ethics:
 - Combating corruption and money laundering

- Conflicts of interest
- Fair competition and antitrust laws
- Counterfeit parts and responsible sourcing of materials
- Data protection and data security
- Intellectual property protection
- Export control and economic sanctions
- Financial responsibility and accurate documentation
- Freedom of association and collective bargaining
- Disclosure of information
- Use of private or public security forces
- Land, forest, and water rights, and forced relocations
- Applicable supplier requirements for passing standards along the supply chain
- Definition and implementation of similar standards for first-level suppliers.

The general commitment for all suppliers resulting from the Code (apart from fulfilling contractual obligations) also includes ensuring compliance with all applicable laws, the principles outlined in the Code, and the project-specific principles and standards, including the requirements set by clients.

Additional information regarding this internal regulation can be found in section 3.4.5. Supplier relationship management.

The aforementioned Business Ethics Policy and Supplier Code of Conduct do not contain direct references to the UN Guidelines on Business and Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. However, despite the absence of such references, and despite the lack of dedicated regulations in this area (for the remaining companies in the Spyrosoft Group), the principle for each company within the Group is to comply with locally applicable laws and the values and ethical standards recognized within the international consensus.

None of the companies within the Spyrosoft Group has implemented a formal verification system to monitor suppliers and other entities in the value chain's compliance with the principles outlined in the Supplier Code of Conduct. In this regard, it is assumed that the contractors' practices align with the values and principles described in the Business Ethics Policy and the Code, and comply with applicable laws and market standards and industry practices.

It should be noted that an essential element of ensuring compliance with the requirements in the discussed area is the available whistleblowing system, which allows employees, collaborators, as well as external entities (contractor representatives) to report violations and potential breaches of ethical principles, which operates at the Spyrosoft Group level.

All reports within the whistleblowing system are subject to a verification process. If necessary, corrective actions are taken.

In 2024, the companies within the Spyrosoft Group did not receive reports of:

- Violations of the above-mentioned guidelines and declarations within the value chain, either at a higher or lower level, concerning individuals working in the value chain.
- Serious issues and incidents related to human rights violations within the value chain at a higher or lower level.

Subject to the above-mentioned aspects, no additional commitments or initiatives have been identified regarding the general approach to respecting the human rights of employees in the value chain, including their labor rights, involvement with individuals working in the value chain, or measures aimed at ensuring or facilitating the application of corrective measures concerning human rights compliance impacts.

Despite the lack of specific internal regulations related to employee relationships in the value chain, Spyrosoft Group opposes human trafficking and all its manifestations. In particular, this aspect ensures compliance with the requirements of applicable laws.

The full text of the Code of Conduct is made available to software service providers as part of the contractual documentation, and additionally, the Code is provided upon request. These regulations are also available to employees through the internal intranet platform.

Ensuring proper relationships with employees in the value chain through actions and initiatives taken by the companies within the Spyrosoft Group is essential for the implementation of the organization's strategy, which relies on proper cooperation with a broad group of contractors.

Spyrosoft Group does not have established goals related to individuals working in the value chain, which is due to the limited influence on employees in the value chain (particularly regarding negative impacts), as well as the absence of significant risks and opportunities related to this area.

Internal regulations related to employees in the value chain in no way limit the possibility of applying appropriate corrective measures concerning human rights impacts. In this aspect, full compliance with applicable national regulations is ensured.

The Spyrosoft Group has not established comprehensive action plans, nor have specific resources been allocated for managing significant impacts on employees in the value chain.

3.2.3. CHARACTERISTICS OF EMPLOYEES IN THE VALUE CHAIN

Spyrosoft Group collaborates with clients in the B2B channel, particularly from the following industries: finance, automotive, Industry 4.0, media and entertainment, telemedicine, HR and education, geospatial services, and robotics. Clients primarily come from the United Kingdom, Germany, the United States, and Scandinavia. In 2024, the Group served around 300 clients.

In 2024, the Group's main suppliers were IT specialists, subcontractors providing IT services, property managers offering office space rental, and companies supplying computer hardware.

As a rule, in Spyrosoft Group, there are no contractor employees permanently working at the various locations of the Group's companies, who are not part of its own workforce. Information regarding B2B collaborators executing programming tasks for Spyrosoft Group companies, included within the Group's own workforce, is presented in section 3.1 of this report dedicated to disclosures under ESRS S1.

Occasionally, contractor employees, such as client representatives, logistics service providers, technicians, or entities providing business support services, are present in the offices of the Group's companies.

In 2024, Spyrosoft Group was not involved in any joint venture or special purpose company.

Considering the business model and location of its operations, Spyrosoft Group does not identify geographical areas where there is a significant risk of child labor, forced labor, or compulsory labor related to individuals working in the value chain.

3.2.4. PROCESSES OF COLLABORATION WITH INDIVIDUALS PERFORMING WORK IN THE VALUE CHAIN

SBM-2 – Interests and views of stakeholders

S2-2 – Processes for engaging with value chain workers about impacts

S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

Spyrosoft Group, as well as individual companies within its structure, have not implemented a general process of cooperation with individuals performing work in the value chain.

Cooperation with individuals performing work in the value chain takes place within the framework of business relationships created during the implementation of specific projects.

Contractor employees are involved in carrying out individual tasks required for the proper execution of the subject of the contract and obligations arising from it, to the extent required by the scope of the given project and collaboration. Therefore, the cooperation includes ongoing business contacts, the frequency and form of which are agreed upon by the parties based on the planned schedule of activities, the scope, and scale of the given project being carried out for clients.

In the course of collaboration with workers in the value chain, numerous forms of communication are used – direct meetings and communication through supporting IT tools, adhering to the best industry standards and practices. In the case of complex projects, information received from contractor representatives assigned to ongoing cooperation with companies from the Spyrosoft Group is cascaded down to individual teams, units, and positions operating within the clients' environment.

Avoiding negative impacts on workers in the value chain is related to actions based on ethical values and Spyrosoft Group's standards, as well as ensuring compliance with applicable regulations. In this aspect, the primary focus is on analyzing potential discrepancies related to legal and contractual obligations, as well as ethical standards. Preventing negative impacts on workers in the value chain includes actions carried out by Spyrosoft Group employees as well as promoting desired values and attitudes among contractors through the inclusion of the aforementioned Code of Conduct and Business Ethics Policy in creating business relationships.

The effects of actions undertaken regarding workers in the value chain were assessed in the double materiality process by identifying only significant positive impacts. The absence of identified significant negative impacts (including stakeholder assessments) indicates the appropriateness and effectiveness of the actions taken. Therefore, Spyrosoft Group's intention remains to maintain a preventive character in the actions taken to continue avoiding significant negative impacts.

To prevent potential negative impacts on individuals performing work in the value chain, Spyrosoft Group analyzes the legal environment and industry practices, and adjusts internal regulations to the best market standards. The intention is to conduct an update of the Supplier Code of Conduct and Business Ethics Policy in 2025, based on emerging reporting practices under the ESRS standards.

Regardless of the regulatory requirements, Spyrosoft Group also takes into account direct reactions from workers in the value chain engaged in business relationships with the organization through ongoing communication with employees of Spyrosoft Group companies.

Additionally, Spyrosoft Group monitors reports on potential and actual incidents, which are or may be communicated through the anonymous whistleblowing system. Spyrosoft Group companies comply with

regulatory requirements related to reporting legal violations, including those based on whistleblower protection regulations.

The whistleblowing system is described in detail in section 3.1.8. Processes for mitigating negative impacts and channels for reporting irregularities by own workforce.

The body responsible for proper communication with contractors, including their employees, is the management of individual companies within the Spyrosoft Group. Ongoing communication with contractors and their representatives is handled by project managers and business line managers assigned to work with specific clients.

The Group has not implemented dedicated processes for further supporting the availability of the communication channels described above, available at the workplace of individuals performing work in the value chain, as these channels are generally available to all interested parties.

With regard to monitoring reports and addressing potential issues, as well as evaluating the effectiveness of the whistleblowing channels, the general principles of the whistleblowing system described above are applied.

In particular, due to the lack of negative impacts and the limited scope of influence on relationships between contractors and their employees, Spyrosoft Group has not organized a process for directly collecting opinions and views from employees in the value chain. However, it is worth noting the openness to communication from contractors' representatives and the ability to freely submit reports to Spyrosoft using various communication channels.

Notably, representatives of the Spyrosoft Group's value chain (including suppliers and clients) were included in the materiality assessment process through participation in a survey. As part of this survey, contractor representatives had the opportunity to express their opinions on how the organization's impact on the environment is perceived from the perspective of various sustainability issues. The opinions of contractors obtained through this survey were taken into account in the final results of the materiality impact assessment.

In 2024, companies within the Spyrosoft Group did not conduct a survey on the awareness of communication structures among employees in the value chain, nor on trust in these structures as a way to report doubts or needs and resolve or address them. However, with regard to the protection of individuals using the whistleblowing system within the value chain against retaliation, the general principles of whistleblower protection applied within the organization are followed.

The effectiveness of actions and initiatives related to ensuring positive impacts on individuals performing work in the value chain is assessed through ongoing business contacts as well as by verifying reports submitted through the whistleblowing system.

Spyrosoft Group companies have not concluded global framework agreements or agreements with global trade union federations regarding the respect of human rights for individuals performing work in the value chain.

Given the nature of the operations and business model of the Spyrosoft Group, no workers in the value chain are identified as particularly vulnerable to impacts or marginalization.

3.3. CONSUMERS AND END USERS

3.3.1. SIGNIFICANT IMPACTS, RISKS, AND OPPORTUNITIES RELATED TO CONSUMERS AND END USERS

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

S4-4 – Taking action on material impacts on consumers and end- users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Description of the process of identifying and forming assessments for individual aspects of sustainable development (including those related to consumers and end users), the criteria adopted for this process, as well as the assumptions accompanying it, are described in section 1.12, The double materiality assessment process.

With regard to consumers and end users, the following were identified in the double materiality assessment process:

- Positive impacts (with a medium level of significance) concerning aspects of access to information and access to products and services relating to end users;
- A positive impact (with a high level of significance) and an opportunity (medium significance) regarding responsible marketing practices.

It is worth emphasizing that these assessments also take into account feedback related to the involvement of selected Spyrosoft Group clients in the materiality assessment process.

Within the business model of Spyrosoft Group, the entity responsible for solutions provided to end users (i.e., individual parameters and functionalities) is always an external entity, namely the client. The role of Spyrosoft Group companies is to provide clients, for whom services are provided, with all the necessary technical documentation and user instructions. Positive impacts in the area of ensuring access to information of appropriate quality are related to ensuring compliance by Spyrosoft Group companies with contractual requirements and industry practices regarding providing clients (and ultimately users) with all necessary information on the technologies used and functionalities included in the delivered IT solutions.

Similarly, as for the aspect described above, key decisions concerning the availability of products and services for consumers and end users are made by the clients for whom IT projects are carried out. Access to solutions offered by individual companies within Spyrosoft Group directly results from contractual obligations, specifications, purpose, and functionality of a given solution. As service providers, Spyrosoft Group companies do not restrict access to their solutions in violation of contractual provisions. In this regard, full compliance with contractual provisions and industry practice is ensured.

Within the business model, marketing activities at the level of Spyrosoft Group are addressed to business entities. Marketing activities do not concern individuals – in particular, end users – and therefore also not particularly vulnerable groups (including children or the elderly).

Nevertheless, Spyrosoft Group conducts marketing activities regarding which a positive impact has been identified, related to the implementation of actions in line with applicable regulations and best practices in the area of marketing and communication. The primary principle in relationships with stakeholders is open, honest, and transparent communication, including active dialogue. Positive financial impacts are related to activities in the area of reliable communication, which translate into creating the image of a trustworthy and reliable business partner and employer – which in turn translates into or may translate into future lower costs of establishing cooperation with contractors and collaborators. The opportunities in the above area do not refer to specific groups of consumers or end users – they are general.

The impacts and opportunity described above directly result from the Spyrosoft Group's business model, but they are not literally highlighted at the organizational strategy level. Positive impacts are systemic. The

identified types of impacts are general, and their occurrence is not limited to selected regions. No end users with specific characteristics or using specific products or services are identified as being at greater risk of harm, nor are end users particularly susceptible to influences or marginalized. The issuer declares that all groups on which a significant impact has been identified are included in these disclosures.

3.3.2. RELATIONSHIPS WITH CONSUMERS AND END USERS

SBM-2 – Interests and views of stakeholders

S4-1 – Policies related to consumers and end-user

S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Spyrosoft Group does not address its offer to individual consumers – its clients are companies and organizations of various sizes. Therefore, in the Spyrosoft Group's value chain, there is no stakeholder referred to as a consumer.

On the other hand, end users are individuals who use the solutions provided to the clients. End users, therefore, consist of two key groups of individuals:

- Employees/representatives of clients responsible for a given project (including parameters, functionalities, and continuity of operation);
- Individuals using the solutions provided to clients, particularly from the following industries: automotive, finance, geospatial information, and Industry 4.0.

Regarding the second category mentioned above (i.e., individuals using the solutions provided to clients), it should be noted that Spyrosoft Group companies do not have direct relationships with such users. In every case, it is the client who is responsible for designing and maintaining the given IT solution.

As a result, with regard to consumers and end users who are not employees/representatives of clients:

- No policies regarding consumers/end users have been adopted by companies within the Spyrosoft Group;
- No goals related to consumers/end users have been established;
- No dedicated channels for reporting concerns for consumers/end users have been established;
- No general process for cooperation with consumers/end users has been implemented.

Key relationships with end users, therefore, involve the employees and collaborators of Spyrosoft Group and the employees and collaborators of the clients.

Relationships with end users of solutions provided by Spyrosoft Group, who are employees/representatives of clients, involve typical business cooperation principles and communication channels. During the creation, implementation, and maintenance of a given solution, there is close cooperation between Spyrosoft Group companies and clients, as well as designated individuals, aimed at performing the subject of the contract or order in accordance with agreed assumptions. Information regarding Spyrosoft Group's relationships with employees/representatives of clients is described in section 3.2 Employees in the value chain.

Cooperation with end users who are representatives of clients is based on ongoing communication required for the implementation of projects and adjusting the parameters and functionalities of the created solutions to the needs and expectations of the recipients. During ongoing cooperation, actions are taken to maintain the appropriate quality of delivered solutions. Actions involved in the process of creating a given

solution, beyond contractual requirements, are shaped by feedback from users and current legal regulations and industry standards.

The services offered by Spyrosoft Group companies are not harmful and do not involve an increased risk of chronic diseases. Spyrosoft Group also does not conduct marketing activities directed at consumers, particularly children, individuals in difficult financial situations, or other vulnerable groups.

The ultimate recipients of IT solutions offered by Spyrosoft Group are not end users of products or services that, by their nature, would pose a risk to health, privacy, or security.

Internal regulations related to end users (similarly to regulations concerning employees in the value chain) do not include literal references to the UN Guidelines on Business and Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. However, the principle is to adhere to applicable laws and industry standards in relationships with this group of stakeholders and to comply with the ethical principles outlined in the Supplier Code of Conduct described in section 3.2.2, and the Business Ethics Policy, described in section 3.4.1 Corporate culture and policies related to business operations.

These regulations do not contain provisions, including commitments regarding human rights, that would be relevant to end users.

3.3.3. COOPERATION WITH END USERS

S4-2 – Processes for engaging with consumers and end-users about impacts

S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

S4-4 – Taking action on material impacts on consumers and end- users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Current cooperation

As explained earlier, Spyrosoft Group's cooperation with end users in practice concerns a group of individuals who are representatives of clients.

The principle is that reports from individuals using publicly available solutions provided by Spyrosoft to its clients are directed directly to the clients as administrators of the IT systems responsible for the given solution. Only in the next step (if the subject of the report requires it) is it redirected to the appropriate specialists working within specific business lines in Spyrosoft Group.

Given this, there are no direct processes for cooperation with end users other than employees/representatives of clients. As a result, organizing a general process for cooperation with end users who are not client representatives is not deemed appropriate.

Cooperation with clients (and thus with their representatives) is carried out using a variety of communication channels, which are described in section 3.2.4 Processes of cooperation with individuals working in the value chain.

As explained in section 3.2.4 Processes of cooperation with individuals working in the value chain, the body responsible for the proper implementation of communication with end users (i.e., client representatives) is the management of individual companies within Spyrosoft Group. On the other hand, project managers and business line managers assigned to cooperate with specific clients are responsible for ongoing communication with contractors and their representatives.

In the process of creating new IT solutions, it is impossible to avoid technical errors. Thus, an essential aspect of cooperation within project work is the effective and immediate response to feedback from users

expressed through reports about malfunctions or identified errors. Properly addressed reports of potential errors allow for the development of solutions that meet the requirements of clients and users.

The principle is that between companies in the Spyrosoft Group involved in cooperation with clients and end users, the client acts as the administrator and owner of the given solution. It is the client (administrator of the solution) that Spyrosoft Group companies are responsible for regarding execution, quality, and any corrective, complaint, and adjustment actions. Given this, no processes for correcting negative impacts involving end users have been established.

Considering this, the formal aspect of responsibility for completed work occurs between Spyrosoft Group companies and clients. This relationship is thoroughly accounted for at the contractual level and stems from both regulatory requirements and industry practices.

The primary instruments used in the process of correcting errors or identified irregularities that may arise from using the provided solution are the quality guarantee and warranty for the completed work, which are granted to clients under contractual obligations on precisely defined contractual terms.

In cooperation with clients, there is a defined method for accepting work and reporting, under the terms set in contracts, objections related to the functionality of delivered IT solutions.

Clients have the option to file complaints if they suspect that the product or service does not meet the terms of the contract. Within the established quality management system, a formal Complaint Handling Procedure is implemented. This procedure details the process of receiving, registering in the system, evaluating, and handling complaints, as well as providing feedback, and it includes descriptions of roles and responsibilities to ensure regulatory compliance and minimize risks for users.

Reported errors are processed, analyzed, and promptly fixed to deliver a solution of satisfactory quality and functionality to the client and end user.

During the reporting period, there were no instances of non-compliance with regulations regarding the impact of Spyrosoft Group's current activities and services on public health and safety.

Customer satisfaction

The effectiveness of cooperation with clients and end users is continuously evaluated during the execution of the contract or order being worked on by the parties. This ongoing evaluation allows for flexible responses to client expectations.

Furthermore, the effectiveness of cooperation is assessed as part of the regularly conducted customer satisfaction survey, aimed at improving the cooperation process with contractors.

Spyrosoft Group operates a Net Promoter Score (NPS) process. NPS is a market research metric based on a survey in which respondents rate the likelihood of recommending a company, product, or service. NPS is most commonly interpreted and used as an indicator of customer loyalty.

Current clients can be an important source of business growth for the organization due to the recommendations they can pass on to other companies about Spyrosoft. To harness this potential, the organization has decided to introduce a regular measurement of client willingness to recommend Spyrosoft's services and measure the quality of cooperation.

The NPS survey helps the organization:

- Obtain feedback

- Better understand customer opinions
- Identify customers who may recommend Spyrosoft
- Increase the number of received recommendations
- Measure the effectiveness of Spyrosoft as a service provider

The NPS survey is sent at least once a year to selected active Spyrosoft clients.

The results of the NPS survey are reported in the appropriate tool and then analyzed by the Marketing Team according to various segments.

Managing risks associated with IT system downtimes and resulting from technological disruptions

An aspect that can significantly affect end users is the stability of the offered IT solutions. Any incidents of IT system downtimes halting cooperation with contractors may have financial consequences for Spyrosoft Group and its clients. Such incidents may also negatively affect the reputation of Spyrosoft Group companies as reliable and trustworthy business partners.

Spyrosoft Group influences the aspect of ensuring the continuity of operation of specific IT systems through a series of ongoing actions in the implementation of organizational and technical measures (business continuity plans, disaster recovery, redundancy, data recovery, simulation tests).

Spyrosoft Group has implemented a formal Business Continuity Strategy. This document describes the strategy developed to maintain business continuity in the event of emergencies, including responsibilities and priorities in case of adverse events.

Additionally, the organization has defined a Disaster Recovery Plan. This plan aims to support the organization in restoring the functionality of systems in response to adverse situations, protecting the IT business infrastructure. The document includes strategies for minimizing the effects of failures so that the organization can continue its operations and resume key processes as quickly as possible, maintaining all information security measures.

Disaster recovery testing is conducted regularly and is ensured by the IT department.

Furthermore, the organization has implemented a Backup Policy, which details the principles of creating data backups and the procedures for verifying them. This policy ensures consistency in data protection and effective information recovery in case of incidents.

Reporting violations

A common system for anonymously reporting violations has been implemented across all companies in Spyrosoft Group, introduced in September 2024 as part of the Whistleblowing Policy.

The intent is that, in case of confirmed irregularities reported within this system, actions will be taken to eliminate them and minimize the risk of similar occurrences in the future.

The principles of this policy, its implementation, and the way reports are handled are described in detail in section 3.1.8 Processes for mitigating negative impacts and channels for reporting violations by own employees.

In relationships with end users, general stakeholder cooperation principles are applied, based on ensuring compliance with legal regulations, industry practices, contractual provisions, contractor ethics, as well as internal cooperation principles expressed in the aforementioned policies and the supplier code of conduct.

Spyrosoft Group has not defined specific action plans or resources regarding the management of its significant impacts on end users.

As part of the operating reporting system, Spyrosoft Group has not received information on reports of significant issues and incidents related to human rights involving end users. Spyrosoft Group has not recorded instances of non-compliance with the UN Guidelines on Business and Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises regarding consumers or end users.

Regarding the monitoring of reports and resolving potential issues, as well as evaluating the effectiveness of the channels for reporting violations, the general principles of the above-described whistleblowing system apply.

In 2024, companies within Spyrosoft Group did not conduct any studies on the awareness of the existence of communication structures from end users and trust in them as a way to report their concerns or needs and resolve or address them. However, regarding the protection of individuals using the reporting system from retaliatory actions, the general principles of whistleblower protection operating within the organization apply.

Counteracting digital inequality

All of Spyrosoft Group's activities are related to the digital transformation carried out by its clients. Therefore, the core business is dedicated to reducing and counteracting digital inequalities. This is particularly significant because a significant group of clients consists of SMEs, i.e., entities that are just starting the digital transformation process. This issue is seen as an opportunity and a perspective for a positive impact on the organization's finances.

3.4. CORPORATE GOVERNANCE INFORMATION

3.4.1. CORPORATE CULTURE AND POLICIES RELATED TO BUSINESS OPERATIONS

*GOV-1 – The role of the administrative, management and supervisory bodies
G1-1 – Business conduct policies and corporate culture*

During the double materiality assessment, the aspect of corporate culture was rated as having a significant positive impact (high significance). A significant positive impact was identified in terms of implemented corporate solutions, transparency in reporting, the status of being a public company, and openness to promoting the values upheld by Spyrosoft Group among its stakeholders. This impact includes all stakeholders with whom Spyrosoft Group has relationships.

In the reporting period (i.e., in 2024), the Business Ethics Policy was in place at the subsidiary level – Spyrosoft Solutions. The policy was initially implemented at the subsidiary in response to identified business needs and expectations from key stakeholders. The policy defines the principles and standards by which the company operates. It applies to all employees and collaborators within the company's workforce, regardless of their position or location. It also applies to contractors, partners, and other third parties acting on behalf of the company. The document defines the key standards and values of the company concerning conducting business, including: avoiding conflicts of interest, fair competition, anti-bribery and anti-corruption, protecting confidential information, respecting intellectual property, ensuring a safe working environment, and respecting human rights. Everyone in the company is required to familiarize themselves with the policy, comply with its provisions, and promptly report any violations. The company is obligated to thoroughly analyze each report and take appropriate actions. The document is regularly monitored and updated as needed. A full version of the policy is available to business partners upon request and to employees on the internal intranet platform.

The Business Ethics Policy is a fundamental aspect of corporate culture and a starting point for developing the Code of Business Conduct and Ethics. The implementation of this code across all companies in the Spyrosoft Capital Group is planned for 2025 and will replace the aforementioned policy.

The implementation, monitoring, and development of business ethics principles are key elements of the Spyrosoft Group's corporate strategy. The management board plays a key role in defining the company's goals and strategic directions, is responsible for approving policies and codes, and supports their implementation at the Capital Group level. Furthermore, at the Capital Group level, a new role has been appointed: Compliance Officer, who will be responsible for developing and monitoring policies and codes in agreement with representatives from all companies within the Capital Group.

Members of the governing, management, and supervisory bodies possess the necessary expertise to make decisions in accordance with responsible business conduct principles. Information about the experience related to sectors, products, and geographical location has been made available on the Company's website in the Investor Relations section, specifically in the sections dedicated to information about the Board of Directors and the Supervisory Board – [Investor Relations - Spyrosoft](#)

Information about the codes and policies in place within the organization is provided to new employees during onboarding training. Ultimately, a program for periodic training on policies and codes related to corporate governance is planned for subsequent reporting periods.

3.4.2. WHISTLEBLOWING SYSTEM AND PROTECTION OF WHISTLEBLOWERS

During the double materiality assessment, the aspect of whistleblower protection was rated as having a significant positive impact (high significance) and a risk with a medium significance rating.

The solutions implemented at the Spyrosoft Group level in the area of anonymous reporting of violations constitute a positive influence on stakeholders. In 2024, a dedicated whistleblower policy (Whistleblowing Policy) was adopted, and a reporting system was established. This system is available for both internal stakeholders as well as individuals outside the organization, particularly employees in the value chain.

The negative financial impact on the organization (risk) identified during the double materiality assessment includes the potential for sanctions due to non-compliance with regulations. However, this risk is assessed as low, considering the actions taken to ensure the effective and secure functioning of the whistleblowing system.

A common anonymous reporting system for violations operates across all companies within the Spyrosoft Capital Group, introduced in September 2024 as part of the Whistleblowing Policy. The principles of this policy, its implementation, and the process for handling reports are detailed in Section 3.1.8, "Processes for mitigating negative impacts and channels for reporting irregularities by internal employees."

3.4.3. COMPLIANCE – COMPLIANCE WITH REGULATIONS

To ensure compliance with applicable regulations, Spyrosoft Group continuously monitors changes in legal provisions and new regulations concerning the areas and locations of the Group's operations. Processes carried out in individual companies within the Spyrosoft Group are proactively adjusted to legislative requirements.

The key objective of activities undertaken in this area is to protect the organization from the consequences of regulatory violations, particularly financial sanctions. Moreover, the result of these actions is the shaping

of the organization's image as a reliable and trustworthy business partner, which, in turn, facilitates the establishment of relationships with new clients and contractors.

3.4.4. ANTI-CORRUPTION

3.4.4.1. ACTIONS, POLICIES, AND INITIATIVES

G1-3 – Prevention and detection of corruption and bribery

During the double materiality assessment, the aspect of anti-corruption was evaluated in terms of significant positive impact (high importance) and risk and opportunity with an evaluation of medium importance.

The positive impact on the environment is related to the implemented corporate solutions and transparency in the area of preventing corruption.

The impact on the organization's finances identified as a risk (negative impact) is associated with the potentially significant consequences of corruption incidents for the organization. However, the risk of such incidents occurring is assessed as very low, due to the mitigating actions taken in this area, which are associated with positive impacts. The positive financial impact on the organization (opportunity) concerns the ongoing benefits related to creating an image of a responsible organization and a credible and reliable business partner, which is particularly important given the international structure of Spyrosoft's clients.

All companies in the Spyrosoft Group have adopted the previously mentioned Whistleblowing Policy, and additionally, the Business Ethics Policy is in place at the subsidiary Spyrosoft Solutions. Both documents cover issues related to preventing corruption and bribery. As of the date of this report, the organization does not have an Anti-Corruption or Anti-Bribery Policy in place that complies with the United Nations Convention Against Corruption. In 2025, the organization plans to implement a Group-wide Anti-Corruption and Bribery Policy in line with this Convention.

During the reporting period, the Group did not conduct any training specifically dedicated to anti-corruption. In future reporting periods, the development and implementation of a training program, including anti-corruption and bribery topics, are planned.

The preliminary concept of the training program assumes:

- strengthening of training on current or new policies as part of the onboarding process,
- regular review of functions particularly exposed to corruption incidents due to the scope of tasks and duties performed,
- establishment of periodic refresher training for selected roles to raise awareness of the risks in this area.

Currently, the following functions have been identified as the most exposed to corruption and bribery risks within the Spyrosoft Group:

- functions dealing with customer service, client relations, and sales,
- functions responsible for business development,
- functions responsible for offer management,
- functions responsible for supply chain management,
- functions responsible for strategic management, including the top management in the areas of marketing, sales, recruitment, operations, and technology.

The main threats may include bribery in negotiation processes, favoritism towards suppliers, financial manipulation, abuse of position, and nepotism in recruitment processes.

All reports are handled in accordance with the Whistleblowing Policy. The team reviewing the reports is independent from the management structures, as it does not include members of the management board. The organization does not have procedures for rapid, independent, and objective investigation of incidents related to business conduct, including corruption and bribery incidents other than those indicated in the Whistleblowing Policy. The investigation of a report begins immediately, and its duration usually lasts up to 3 months. In exceptional cases, this time may be extended to 6 months. According to the Whistleblowing Policy, the results of the investigation are submitted to the relevant authorities within 7 days of its completion, in the form of a report.

The full text of the policy is made available to business partners upon request and is accessible to employees on the internal intranet platform.

3.4.4.2. INFORMATION ON INCIDENTS RELATED TO VIOLATIONS OF ANTI-CORRUPTION OR ANTI-BRIBERY REGULATIONS

G1-4 – Incidents of corruption or bribery

In 2024, the Group did not experience:

- Convictions for violations of anti-corruption regulations and anti-bribery regulations,
- Fines for violations of anti-corruption regulations and anti-bribery regulations,
- Confirmed incidents of corruption or bribery,
- Confirmed incidents where internal employees were dismissed or penalized due to corruption or bribery incidents,
- Confirmed incidents related to agreements with business partners that were terminated or not renewed due to corruption or bribery violations,
- Public court cases related to corruption or bribery filed against companies in the Group and their internal employees.

3.4.5. MANAGEMENT OF RELATIONS WITH SUPPLIERS

G1-2 – Management of relationships with suppliers

In the process of assessing double materiality, the aspect of managing relationships with suppliers was rated as having a significant positive impact (high materiality).

The positive influence is identified through the collaboration with suppliers on market terms, the lack of dependence of suppliers on the Spyrosoft Group, and the absence of situations involving the abuse of the ordering party's position. This influence primarily affects the economic situation of suppliers.

In 2024, the Group's main suppliers included IT specialists, subcontractors providing IT services, property managers offering office space for rent, and companies supplying computer hardware.

For computer hardware suppliers, the Group primarily relies on large, well-established market players with whom the relationships are indirect and usually limited to purchasing ready-made solutions. Much closer

relationships occur with software service providers, with whom collaboration can be long-term and based on ongoing communication and joint adjustments to meet the Group's needs.

In 2024, the Supplier Code of Conduct was in effect, defining the general requirements for suppliers in the context of business cooperation. The Code was implemented at the level of the subsidiary Spyrosoft Solutions to set the general requirements for suppliers in terms of business cooperation. The Code was initially adopted by the subsidiary in response to identified business needs and expectations of key stakeholders. Eventually, the Code will be adjusted to better suit the nature of cooperation with specific groups of suppliers. The Code is also planned to be expanded to other companies within the Group, which independently manage supplier relationships at the local level, ensuring a consistent approach across the organization.

Other documents regulating cooperation with suppliers and contractors include: the Supplier Security Policy, framework agreements with suppliers, and (for Polish companies) guidelines for actions that may violate competition bans, as well as procedures related to processing contracts and orders.

The Supplier Security Policy sets out basic principles for protecting information that apply to IT/software service providers working with the organization. Whenever a supplier establishes cooperation, the organization is obligated to inform them of all security requirements that must be met. The policy defines general security principles for subcontractors, regulates project resource management, and sets the rules for accessing internal infrastructure. Suppliers are responsible for the protection of information, facilities, and systems within their area of expertise, as well as for complying with applicable legal regulations. This document is sent to the supplier during the ordering process as an annex to the general terms and conditions of IT services. Suppliers are asked to confirm their familiarity with and acceptance of these terms. The policy stipulates that the contractor, while providing services, must adhere to all the rules contained in it. Additionally, the contractor must familiarize any consultant assigned to work with the Spyrosoft Group with the provisions of the Policy and ensure that they strictly comply with them.

The Supplier Security Policy is an integral part of the contractual documentation for the supplier necessary to establish a business relationship, and its communication takes place through the delivery of binding contractual documentation to potential suppliers.

The Management Board of the Parent Company plays a key role in defining the goals and strategic directions of the company, including ensuring proper relationships with suppliers and subcontractors. The Management Board is responsible for approving policies and codes and supporting their implementation at the Group level.

In the supplier selection process at the Spyrosoft Group, social and environmental criteria were not taken into account in 2024.

3.4.6. PAYMENTS TO SUPPLIERS

G1-6 – Payment Practices

Within the Spyrosoft Group, there are no documents specifying payment policies towards suppliers, including policies aimed at preventing payment delays.

Payment terms and settlement rules are defined in framework agreements with suppliers. These terms are standard for specific supplier groups, except for the payment deadline, which ranges from 5 to 60 days, depending on the agreement and the type of entity. Invoice payment deadlines are monitored to ensure timely settlement. The supplier settlement process is standardized in terms of receiving, processing, and paying invoices, with appropriate time buffers between invoice receipt, processing, and the final payment deadline. Additionally, invoice verification procedures are in place to ensure compliance and accuracy

before they are processed by the finance department, aiming to eliminate delays resulting from formal deficiencies. Furthermore, a tool is in place to monitor the circulation of selected documents to prevent delays in receiving and processing invoices.

In the case of equipment, standard market products available for regular sale are purchased. Payment terms are specified by the supplier on the invoice and range from 14 to 28 days. In some cases, prepayments are made based on a proforma invoice or immediate payments (online purchases).

As of the end of 2024 and at the time of preparing this report, there are no unresolved court proceedings related to payment delays.

Below is a summary of the payment-related rules that function within the Spyrosoft Group.

As a rule, all liabilities towards suppliers are settled no later than one day before the required (according to standard terms) payment deadline. The average payment period ranges from 5 to 60 days, depending on the type of entity.

The standard contractual payment terms for companies within the Group are as follows:

- Sole proprietorships – 10 to 14 days from receiving the invoice, regardless of the country
- Third-party entities – 14 to 45 days from receiving the invoice, depending on the agreement, regardless of the country
- Building rental – 1 to 60 days from receiving the invoice or automatic payment (standing order)
- Equipment purchases – proforma invoices or immediate payments or 14-28 days from receiving the invoice
- Internal payments (within the capital group) – 10 to 30 days from receiving the invoice.

The percentage of payments in line with these standard terms for Polish companies in 2024 is presented below. Similar information for foreign companies will be presented in future sustainability reports.

Time Interval	Share of Total Payments	Cumulative Share
Payment on time	87,6%	87,6%
Payment 1 day after the deadline	3,6%	91,2%
Payment up to 10 days after the deadline	7,3%	98,5%
Payment more than 10 days after the deadline	1,5%	100%

Between related entities within the group, offsets are applied to mutual liabilities and receivables, most often between Spyrosoft Solutions S.A. and Spyrosoft Solutions GmbH.

For some suppliers, automatic payment orders are set up in the bank or immediate card payments are used.

3.5. OTHER SUSTAINABILITY ISSUES

3.5.1. MANAGEMENT OF OTHER ISSUES

In the course of the double materiality assessment, one issue specific to the Spyrosoft Group was identified, namely corporate social responsibility.

The detailed criteria for the process of forming assessments for the aspects mentioned below, as well as the accompanying assumptions, are described in section 1.12 Double Materiality Assessment Process.

The aspect of corporate social responsibility was assessed by the expert team established within the Spyrosoft Group for the purpose of preparing sustainability reporting.

The initiatives and actions taken in the area of managing the mentioned aspect are described in the following section. No dedicated policies, metrics, or goals have been established for this aspect.

The principle, however, is to ensure compliance with applicable regulations and to avoid or minimize the negative impact of the organization on the environment through the lens of individual aspects.

3.5.2. CORPORATE SOCIAL RESPONSIBILITY

In the course of the double materiality assessment, the aspect of corporate social responsibility was assessed in terms of a significant positive impact (medium importance).

The impact on the environment is realized through cooperation with schools, universities, and other educational institutions in the area of supporting local communities. Various initiatives and charitable activities are organized at different business locations.

The organization actively engages in various charitable activities, focusing on supporting those in need and developing local communities. Below are examples of initiatives in this area.

“Letters to Santa Claus” Initiative

One of the traditions adopted by the organization is the action called "Letters to Santa Claus," which is organized annually before the holiday season. The initiative involves employees selecting letters written by children from care and educational institutions and individually engaging in fulfilling the requests contained in them, thus making children's and wards' Christmas wishes come true. This action not only supports those in need but also builds a culture of solidarity and empathy among employees, becoming an important element of social engagement.

Cooperation with Schools and Universities

- The company has been cooperating for many years with the Białystok University of Technology, actively supporting the university in the area of knowledge related to modern technologies. As part of this cooperation, the company's experts participate in preparing and verifying questions for the "Białystok IT Test," ensuring its high quality. The company also accepts students from the university for internships and practical training, enabling them to gain valuable professional experience. The cooperation also involves participation in creating and developing the study program, thus making education better tailored to the needs of the labor market. Additionally, the company financially supports the university by participating in events organized at the university.

- The organization also actively and long-term cooperates with secondary schools (e.g., cooperation with the SCI IT Technical School), supporting the development of young talents and building bridges between the world of science and professional practice, thus introducing youth to the world of practical informatics and modern technologies. As part of this cooperation, employees of the organization conduct lectures and educational classes, sharing knowledge and professional experience, participate in open days at schools, serve as speakers, and engage in activities as jurors in various thematic competitions. An important element of the cooperation is also the organization of internships, which allow students to gain experience in a work environment and better prepare for entering the job market. Through these activities, the

organization has a real impact on the development of future specialists' competencies and supports local education.

- Cooperation with the West Pomeranian University of Technology is an example of involvement in the development of technical education and supporting young specialists in their professional careers. For years, the organization has accepted students from ZUT for internships, giving them the opportunity to gain real experience and work on technological projects. The organization also organized a paid training course on QT for the Faculty of Computer Science, sharing specialist knowledge and enhancing the participants' competencies. Another initiative in this collaboration was offering programming work related to the development of a simulator, aimed at applying academic knowledge in a business environment. The ROBO team actively cooperates with representatives of the university, exchanging experiences and jointly developing technological concepts. Representatives of the organization are also available at the advisory level by participating in the program council, supporting the adjustment of courses and subjects to the dynamically changing realities of the labor market. The company's experts also share knowledge in the form of lectures and debates as speakers. This is a comprehensive and lively cooperation that connects the academic environment with business practice, bringing tangible benefits both to students and the organization's teams.

Charitable Initiatives

As part of these initiatives, the company supports selected facilities and charitable associations.

One example of such activity is the cooperation with the "Brave and Courageous" Association, which has been supporting children with cancer and wards of orphanages and care and therapeutic institutions for years, as well as working for the youngest oncology patients, providing material and emotional support. Last year, as part of a Christmas campaign, the organization together with the association organized a gift collection for children in need from the facilities supported by the association. Employees from the Białystok location actively participate in the initiative, thus strengthening the organization's engagement in local community activities.

Another example of an initiative in this area is cooperation with the "Rainbow House" care and therapeutic institution – the cooperation between the organization and this entity is long-term. During the pre-holiday period, the organization supports charitable initiatives for the institution's wards, finances holidays, and occasional trips for children. During the summer, the organization also sponsors various attractions for the youngest, ensuring children have access to valuable experiences. Such initiatives aim not only to support the immediate needs of local communities but also to build long-term relationships based on trust, empathy, and social responsibility.

At the same time, the scale of the projects and charitable services is not financially significant, i.e., it does not have a negative impact on the organization's finances.

Wrocław, July 10, 2025

Konrad Weiske – President of the Board

Wojciech Bodnaruś – Board Member

Sebastian Łękawa – Board Member

Sławomir Podolski – Board Member